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REPORT
on the
Administration of the Excise Department in the Province of Bihar for the year 1939-40.

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No. 23—25—3.

BOARD OF REVENUE, BIHAR.

FROM

RAI BAHADUR A. D. BANARJI,
SECRETARY TO THE BOARD OF REVENUE,
BIHAR,

To

THE SECRETARY TO THE GOVERNMENT OF BIHAR,
LOCAL SELF-GOVERNMENT DEPARTMENT.

Dated Patna, the 18th November 1940.

SIR,

I AM directed to submit the accompanying report of the Commissioner of Excise on the administration of the Excise Department during the year 1939-40.

2. The total gross revenue of the year was Rs. 1,11,37,600 in round figures out of which the net revenue came to about Rs. 97,61,400 showing a decrease of Rs. 9,17,000 over the figures of the preceding year. The decrease was mainly under "Country Spirit", "*Tari*", "*Pachwai*", "*Ganja*" and "Opium" and was due to :—

(*i*) Introduction of prohibition in parts of the districts of Muzaffarpur and Ranchi.

(*ii*) Abolition of three important distillery liquor shops in Purnea district as a temperance measure.

(*iii*) Introduction of prohibition in portions of the districts of Hazaribagh, Ranchi and Manbhum as well as reversion to the distillery system in four police-stations of Dhanbad subdivision in Manbhum, resulting in the closure of 105 outstills and conversion of 13 outstills into distillery liquor shops in those areas. The distillery system too was subsequently abandoned in three out of the four police-stations in the district of Manbhum due to the extension of prohibition there.

(*iv*) Abolition of 111 *tari* shops in the prohibition areas of Muzaffarpur and Hazaribagh and in the shopless areas adjoining them and a drop in license fee and tree-tax in Patna and Gaya.

(*v*) Abolition of 57 *pachwai* shops in the prohibition area of Ranchi.

(*vi*) A deterioration in the economic condition of consumers as well as the enhancement of the rate of retail selling price and closure of 53 *ganja* and nine opium shops in the areas under prohibition and abolition of four other *ganja* shops in the districts of Monghyr, Purnea and Palamau as well as the introduction of opium consumers' tickets in the prohibition area of Hazaribagh are responsible for a decrease in consumption and in the revenue derived from *ganja* and opium.

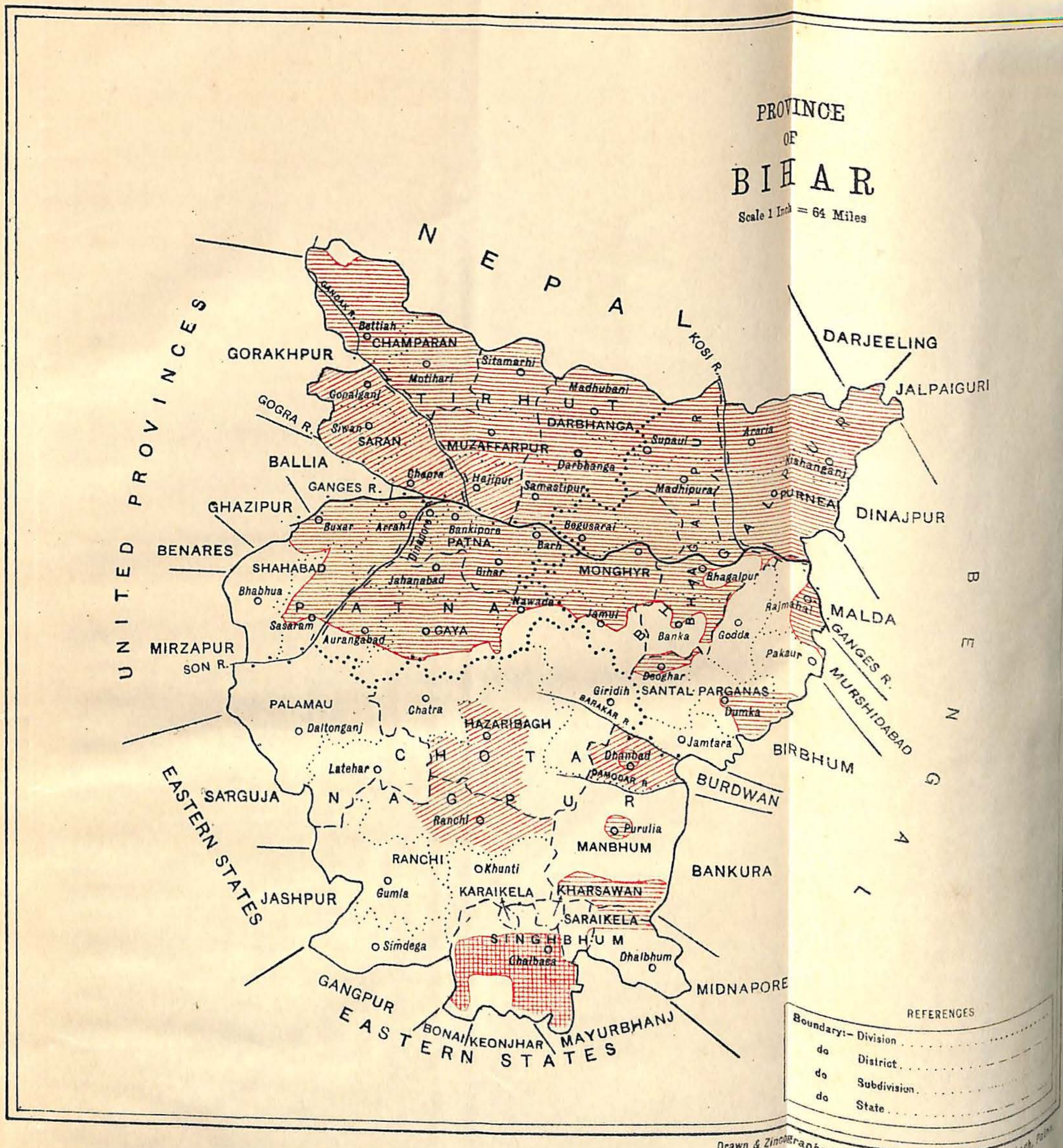
3. The following changes of importance were sanctioned and enforced during the year under report :—

(*i*) Prescription of the fixed retail prices of *ganja*, *bhang* and opium instead of maximum prices in auction shops throughout the province and of distillery spirit as an experimental measure in the Bhagalpur division only.

(*ii*) Reduction in the limit of retail sale and possession of *bhang* from 20 tolas to 10 tolas.

(*iii*) Reduction in the limit of retail sale and individual possession of opium from 1½ tolas to ½ tola in the prohibition areas of the districts of Muzaffarpur, Hazaribagh, Ranchi and Manbhum and introduction of opium consumers' ticket in those areas.

(*iv*) Conversion of the outstill areas in four police-stations of the Dhanbad subdivision in Manbhum.



REFERENCES

(a) Areas in which the Contract Distillery System was in force during 1939-40 . . . . .

(b) Areas in which no Country Spirit Shop is allowed . . . .

(c) Area in which prohibition has been introduced . . . .

(d) Areas in which the Outstill System was in force during 1939-40 . . . .

(a) Patna, Gaya (3·688 sq: miles), Shahabad (2·949 sq: miles). Champaran (3·270 sq: miles), Muzaffarpur (2236·41 sq: miles), Darbhanga, Monghyr (3·036 sq: miles). Bhagalpur (3·301 sq: miles), Purnea, Santal Parganas (784 sq: miles), Manbhum (2925 sq: miles), Singhbhum (182 sq: miles)

(b) Portion of Kolhan in Singhbhum

(c) (i) The district of Saran including the whole beds of the rivers Ganges and Gogra from their shore of the Saran side and the whole bed of river Gandak from the shore on the Saran side and Hajipur subdivision in the district of Muzaffarpur

(ii) Hazaribagh district – 1526 sq: miles (Prohibition area) in 1939-40

Hazaribagh district – 5495 sq: miles (Outstill area) in 1939-40

(d) The rest of the Province

SECTION I
GANJA-

BHANG

SECTION

SECTION

SECTION

SECTION

No. 3837-E / XII—2 of 1940-41.

FROM

J. W. HOULTON, Esq., C.I.E., I.C.S.,
COMMISSIONER OF EXCISE, BIHAR,

To

THE SECRETARY TO THE BOARD OF REVENUE,
BIHAR.

Dated Patna, the 1st August 1940.

SIR,

I HAVE the honour to submit the following report on the administration of the Excise Department in the province of Bihar for the year 1939-40, along with prescribed returns. Mr. E. O. Lee, I.C.S., held the charge of the department from the 1st April 1939 to the 7th November 1939, Mr. A. J. Mainwaring, C.I.E., I.C.S., from the 12th March 1940 to the 30th March 1940, and Rai Bahadur Nripendra Nath Das, M.A., B.L., during the rest of the year.

2. Laws in force.—The Bihar and Orissa Excise Act II of 1915, the Opium Act I of 1878, the Bihar and Orissa Opium Smoking Act II of 1928, and the Dangerous Drugs Act II of 1930 with the Statutory Rules framed under those Acts continued to be the law regulating excisable articles and opium. Sections 1, 3 and 19 only of the Bihar Prohibition Act VI of 1938, regarding prohibition of advertisements were in force during the year.

3. Administrative changes.—The following are some of the important changes effected during the year :—

(*a*) Abolition of the sale of 30° U. P. strength of distillery liquor throughout the province, with effect from 1st April 1939.

(*b*) Fixation of the maximum strength of outstill liquor for sale in outstills at 45° U. P., with effect from the 1st April 1939.

(*c*) Enhancement in the rates of duty and of the retail prices of *ganja* and *bhang* throughout the province, with effect from 1st April 1939.

(*d*) Enhancement of the treasury price and of the retail price of opium throughout the province with effect from the 1st April 1939.

(*e*) Prescription of the fixed retail prices of *ganja*, *bhang* and opium instead of maximum prices in auction shops throughout the province, and of distillery spirit as an experimental measure in the Bhagalpur Division only, with effect from 1st April 1939.

(*f*) Reduction in the limit of retail sale and possession of *bhang* from 20 tolas to 10 tolas throughout the province with effect from the 1st April 1939.

(g) Conversion of the outstill area comprising the four police-stations of Dhanbad, Gobindpur, Nirsa and Chirkunda in the Dhanbad subdivision of the district of Manbhum into distillery area with effect from the 1st April 1939.

(h) Introduction of prohibition in the Hajipur subdivision of the district of Muzaffarpur, in five police-stations of each of the districts of Hazaribagh and Ranchi and in four police-stations in the colliery area of the Dhanbad subdivision of the district of Manbhum with effect from the 1st April 1939, in respect of country spirit, *ganja*, *bhang* and *tari*, and the extension of the prohibition area to five other police-stations of the Dhanbad subdivision with effect from the 15th October 1939.

4. Total Revenue and Charges.—(Imperial Returns I and II, Appendix A).—The excise revenue and charges of the province for the last five years are stated below :—

Period.	Revenue.	Charges.	Refunds.	Net revenue.	Percentage of charges.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	
1935-36 ..	1,21,90,687	12,86,680	28,805	1,08,75,202	10·55
1936-37 ..	1,16,37,119	12,73,593	27·044	1,03,36,482	10·94
1937-38 ..	1,22,17,458	12,64,103	18,144	1,09,35,211	10·34
1938-39 ..	1,20,07,054	12,93,740	34,754	1,06,78,560	10·74
1939-40 ..	1,11,37,607	13,26,613	49,579	97,61,415	11·91
Difference between the year under report and the preceding year.	— 8,69,447	+ 32,873	+ 14,825	—9,17,145	+1·17

5. Discrepancy between the figures shown by the District Officers and those furnished by the Accountant-General.—The figures of revenue for 1939-40 have been compared with the aggregate furnished by the Accountant-General, Bihar, in his monthly statements, and the result is shown below :—

	Rs.
As shown by the Accountant-General (after deducting refunds).	1,10,88,694
As returned by the District Officers (after deducting refunds).	1,10,88,028
	+ 666

The discrepancy is mainly due to the adjustment made by the Accountant-General of the amounts relating to recoveries on account of service payments which some districts have not included in their returns. A reference has been made to the Accountant-General on the subject.

6. Receipts.—Fluctuations under different heads (Imperial Return I, Appendix A and provincial Table I, Appendix B).—The total collection during the year as shown in paragraph 4 amounted to Rs. 1,11,37,607 against Rs. 1,20,07,054 in the preceding year. The decrease in revenue amounted to Rs. 8,69,447 and was the result of decrease under the head "country spirit", "*Tari*", *Pachwai*", "*Ganja*" and "Opium". The reasons for fluctuations in revenue derived from different excisable articles are discussed in detail under the appropriate heads.

7. Demand, Collection and Balance (Provincial Table I, Appendix B).—Deducting the advance collection (Rs. 10,3[illegible],523) for 1940-41 from the total collection during the year under report and adding thereto the collection for 1939-40 made in advance during the year 1938-39 (Rs. 12,76,622) the actual revenue on account of the year's demand amounted to Rs. 1,13,77,706 against Rs. 1,19,81,448 (after similar adjustment) of the preceding year, showing a decrease of Rs. 6,03,742 or about 5·0 per cent. The unrealized balance at the end of the year was Rs. 37,476 or about 0·32 per cent of the year's demand. The total amount remitted during the year under report was Rs. 4,283.

8. Incidence of Excise Revenue (Imperial Return V, Appendix A).—Column 38 of the Imperial Return V shows, for each district as well as for the whole province, the average total excise revenue per head of population which varied from Re. 0·15 in Muzaffarpur to Re. 0·97 in Singhbhum except in Saran where there was prohibition throughout the year. In working out figures of this column the revenue derived from duty on excisable articles exported to States has been left out of calculation. Including such figures the incidence of total excise revenue per head of population on the census figures of 1931 for the whole province works out at 5 annas 6 pies against 5 annas 11 pies in the preceding year. The figures for 1938-39 for the adjoining presidency and provinces were Bengal 5 annas 2 pies, United Provinces 4 annas 6 pies, Central Provinces 6 annas 8 pies and Orissa 6 annas 10 pies.

9. Excise charges (Imperial Return II, Appendix A).—The total expenditure of the Excise Department amounted to Rs. 13,26,613 against Rs. 12,93,740 during the year 193[illegible]-39, an increase of Rs. 32,873. The increases occurred under the head "allowances" (Rs. 29,704), "contingencies" (Rs. 16,851), "Rewards" (Rs. 7,265), "Assignments and compensations" (Rs. 2,791) and "pay of officers and establishments" (Rs. 1,[illegible]61) while there were decreases in other heads, viz., "cost of opium supplied to the Excise Department" (Rs. 21,997), "other charges" (Rs. 2,888) and "Construction and repair of buildings" (Rs. 114). The increase under "allowances" was due to more frequent touring done by the excise officers in inspecting shops. The expenditure under "contingencies" increased owing to the introduction of prohibition in parts of the districts of Ranchi, Hazaribagh and Manbhum. "Assignments and Compensation" increased on account of larger compensation paid to the licensees for closure of shops owing to communal tension. "Pay of officers and establishment" increased due to entertainment of temporary staff in Prohibition Commissioner's office. The increase under "Rewards" was due to the detection of larger number of cases during the year. The decrease under "cost of opium" was due to less quantity of opium being indented for from the Ghazipur Factory and also to the reduction in cost price. The "other charges" decreased owing to strict vigilance over expenditure under the head.

10. Sliding scale and auction system of settlements.—As in the previous year the excise and opium shops of the province were settled under the auction system with the exception of the distillery liquor shops (including buffer shops) in the Jamshedpur area in the district of Singhbhum and the distillery liquor shop at Kapali in the district of Manbhum which were settled under the sliding scale system.

11. Results of settlements for the current year under the auction system up to the 31st May, 1940.—Table XIII in appendix B compares the results of settlements of excise and opium licenses under the auction system for the year 1940-41, with those for the year under review. The figures up to the 31st May have been shown in both the years for shops which carried on throughout the year. There was a net decrease of Rs. 1,30,635 as a result of prohibition. There was no settlement for the year 1940-41 in the district of Saran and in

parts of the districts of Muzaffarpur, Hazaribagh, Ranchi and Manbhum, but opium and foreign liquor licenses and druggists' permits were granted. Increase in license fee occurred under heads "*Tari*" (Rs. 61,625), "*Bhang*" (Rs. 3,288) "*Pachwai*" (Rs. 2,986) and "Opium (Rs. 1,855) while there were decreases under heads "country spirit" (Rs. 93,272), "*Ganja*" (Rs. 1,06,982) and "Foreign liquor" (Rs. 135).

12. Selection of sites of liquor shops and local Excise Committees.—The provisions of sections 30 to 35 of the Bihar and Orissa Excise Act and the rules framed thereunder were duly observed in connection with the settlement of excise licenses for 1940-41.

Local Advisory Committees were formed in November 1939, for the municipal towns excepting the six mentioned in the next paragraph for which licensing boards were constituted and for the rural areas of the Chota Nagpur Division. The following action was taken on the recommendations of the Advisory Committees regarding the settlement of licenses for 1940-41:—

Patna.—The suggestion for the opening of a *tari* shop at the place fixed has been given effect from 1st April 1940.

Shahabad.—The site of a *tari* shop was changed.

Muzaffarpur.—A country spirit shop was shifted to a new site.

Santal Parganas.—The site of a *tari* shop was changed.

Ranchi.—The site of an outstill was changed.

Manbhum.—The site of a country spirit shop was changed.

13. Licensing Boards.—Licensing Boards were constituted for all the towns mentioned in Government notification nos. 5327-L. S.-G., and 5329-L. S.-G., dated the 27th May 1924, viz., Patna, Gaya, Muzaffarpur, Darbhanga, Monghyr and Bhagalpur, to exercise, subject to the control of the local Government, all the powers and to perform all the duties which are conferred and imposed upon the Collectors by sections 30 and 34 of the Bihar and Orissa Excise Act (1915) in respect of shops for the retail sale of spirit, *tari* and drugs within their municipal limits. The principal changes effected by the Licensing Boards were the following :—

Muzaffarpur.—Sites of two *tari* shops were changed.

Monghyr.—The sites of one country spirit and nine *tari* shops were changed.

SECTION II.—COUNTRY LIQUOR.

[*Imperial Tables I, III, IV, IV-A and V, Appendix A, pages (ii) to (vii) and (x) to (xx) ; and Provincial Tables IV and V, Appendix B, pages (xxxii) to (xxxvii).*]

Country spirit.

14. Distillery and outstill areas.—Both the contract distillery system of supply and the outstill system were in operation in the districts of Gaya, Shahabad, Champaran, Monghyr, Bhagalpur, the Santal Parganas, Manbhum and Singhbhum during the year under report. The distillery system in the district of Manbhum which was confined to the Dhanbad Municipality and the Sadr subdivision in the previous year, was extended to the 4 police-stations of the Dhanbad subdivision, viz., Dhanbad, Gobindpur, Nirsa and Chirkunda with effect from the 1st April 1939, but except for the area covered by the Chirkunda police-station the whole of the Dhanbad subdivision was subsequently brought under prohibition with effect from 15th October 1939. The distillery area in the district of Muzaffarpur was narrowed down during the year on account of the introduction of prohibition in the Hajipur subdivision with effect from 1st April 1939. Prohibition was introduced in 5 police-stations of the district of Ranchi with effect from the 1st April 1939, covering

the whole distillery area of the previous year as well as a portion of the outstill area with the result that the outstill system alone obtained in the rest of the district. Apart from the five police-stations which were brought under prohibition from the same date the rest of the district of Hazaribagh remained under the outstill system. The whole of the districts of Patna, Darbhanga, and Purnea continued under the distillery system and the district of Palamau under the outstill system. The district of Saran remained a dry area.

15. Distilleries and warehouses.—The contracts for the wholesale supply of country spirit which were entered into for three years, with effect from the 1st April, 1937, remained in force during the year. The statement below gives the details of spirit manufactured in the distilleries owned by the contractors and of the quantities issued under bond during the years 1939-40 :—

Name of contractor.	Distilleries owned by them.	Quantity manufactured (in L. P. gallons).	Number of warehouses fed by each distillery.	Total quantity issued on payment of duty from the bonded warehouses (in L. P. gallons).
1	2	3	4	5
1. Khan Bahadur Chaudhury Muhammad Buksh.	Manpur (Gaya)..	230,779·6	14	191,651·0
2. Cawnpur Sugar Works, Limited.	Marhourah (Saran)	424,698·3	9	99,023·4
3. Khan Bahadur Habibur Rahman.	Sultanganj (Bhagalpur)	499,002·1	13	177,239·5
4. Messrs. Lakshmi Narain and Ram Narain.	Mankatha (Monghyr).	91,433·9	13	83,882·7
5. Messrs. Lakshmi Narain and Ram Narain.	Ranchi (Ranchi)..	92,410·6	2	88,629·9
	Total ..	1,338,324·5	51	640,426·5

The difference between the quantities manufactured and the quantities issued on payment of duty specially in the case of Marhourah and Sultanganj, is explained by the fact that a large quantity of spirit was utilized in the Marhourah distillery for the manufacture of denatured spirit, while the Sultanganj distillery exported spirit for Assam also where the distiller held the contract for the wholesale supply of country spirit.

17,252·0 L. P. gallons of country spirit were exported to Orissa from the Manpur distillery during the year. 320,921·9 L. P. gallons were exported from the Sultanganj distillery to Assam. 51 bonded warehouses worked during the year against 53 in the preceding year. 2 warehouses (one in the district of Muzaffarpur and one in the district of Ranchi) were abolished on account of the introduction of prohibition in parts of those districts.

16. Retail vend licenses in the distillery areas.—The number of licenses for the retail vend of country spirit in the distillery areas of the province was 844 against 885 in the preceding year. 29 shops in the district of Muzaffarpur and 6 shops in the district of Ranchi were closed owing to the introduction of prohibition in parts of these districts. 4 shops were abolished in the Monghyr district as three of them were considered unnecessary and two town shops in the same premises were amalgamated into one. Three shops were abolished in the Kasba thana in the district of Purnea in furtherance of the temperance measure experimentally introduced there in the previous year. One shop in

the district of Gaya was abolished as superfluous. 2 outstill shops in the Dhanbad subdivision in the district of Dhanbad were converted into distillery shops.

17. Revision of issue strengths.—The issue of country spirit of strength 30° U. P. was prohibited with effect from 1st April 1939. The abolition of this strength was in the interest of temperance, and also to prevent the blending of 30° U. P. liquor with 72·5° U. P. to make 50° U. P. liquor by dishonest vendors, thus reducing the amount of duty which should be paid to Government. Although there was a general increase in the consumption of 50° U. P., the increase did not make good the loss of duty from 30° U. P. liquor, except in a very few districts. It is believed that a few of the former consumers of 30° U. P. liquor have taken to foreign liquor.

18. Revision of the rates of duty and retail prices of country spirit.—The rates of duty and the maximum retail prices of country spirit of the prescribed strengths remained the same as in the previous year. In the Bhagalpur Division the maximum prices were converted into fixed prices as an experimental measure to prevent unfair competition indulged in by vendors with large capital to oust small vendors. The result of the experiment appears to have been satisfactory. The fixed prices in the sliding scale shops in the districts of Singhbhum and Manbhum remained unchanged.

19. Consumption of country spirit.—The total quantity of country spirit issued from the bonded warehouses on payment of duty was 640,426·5 L. P. gallons against 647,824·4 L. P. gallons. The heavy decreases that occurred in certain districts were almost balanced by increases in other districts with the net result that the total decrease in the province was 7,397·9 L.P. gallons only. The decrease was heaviest in Shahabad (6,238·6 L. P. gallons), Muzaffarpur (7,063·1 L. P. gallons), Darbhanga (1,678·9 L. P. gallons), Monghyr (3,212·0 L. P. gallons) and Ranchi (26,390·8 L. P. gallons). The decrease in Shahabad was due to the sale of *tari* at a cheaper rate owing to the abolition of tree-tax system and to the unsatisfactory economic condition of the people. The decrease in Muzaffarpur was chiefly due to the introduction of prohibition in the Hajipur subdivision. In Darbhanga it was due to the creation of a shopless zone of 5 miles on the borders of the Hajipur subdivision which necessitated the removal of some shops to less profitable places outside and to the loss caused by the floods and hailstorms. In Monghyr the decrease was due to unsatisfactory economic conditions, to the strike in the local Tobacco Factory and to the reduction in the number of licenses. The decrease in some districts was due also to the abolition of 30° U. P. liquor. The introduction of prohibition in parts of the district of Ranchi accounted for the fall. Heavy increases occurred in the district of Purnea (12,938 3 L. P. gallons), Manbhum (7,271·8 L. P. gallons) and Singhbhum (10,574·4 L. P. gallons). The increase in Purnea was due to general improvement in the economic condition of the people owing to freedom from floods, which had overtaken the district in the year 1938-39, and the high price of jute and other crops. The increase in Manbhum was due to conversion of a few outstill shops in the Dhanbad subdivision into distillery liquor shops and that in Singhbhum to the improved economic condition of the people of the industrial area.

20. Revenue under the Contract Supply System.—The total revenue from distillery spirit amounted to Rs. 30,51,914, viz., Rs. 12,55,628 from license fees and Rs. 17,96,286 from duty against Rs. 30,95,417, viz., Rs. 12,19,947 from license fees and Rs. 18,75,470 from duty in the preceding year. There was thus a total decrease of Rs. 43,503 in the year under report. The decrease was heavy in the districts of Muzaffarpur (Rs. 30,093), Purnea (Rs. 14,741) and Ranchi (Rs. 1,07,799). The decrease in Muzaffarpur and Ranchi was due to the introduction of prohibition in parts of those districts resulting in the loss of the entire revenue derived from these areas in the previous year. The abolition of 3 important shops in Purnea as a temperance measure notwithstanding the increase in consumption in the district, brought about a fall in revenue. Heavy increases occurred in Manbhum (Rs. 46,679)

and Singhbhum (Rs. 61, 560). The increases are due to the increased consumption in these two districts due to the circumstances set out in paragraph above. Columns 23 to 25 of the Imperial Return V. Appendix A show for each district the incidence of taxation per L. P. gallon of country spirit from license fees and duty. The incidence was the highest in Manbhum (6·06) and the lowest in Champaran (3·61).

21. Outstills.—The total number of licenses issued during the year was 682 against 803 in the preceding year. 41 shops in the district of Hazaribagh, 36 in the district of Ranchi and 28 in the district of Manbhum were abolished on introduction of prohibition, while one shop in Singhbhum and one in Ranchi were abolished as they were considered unnecessary. 13 outstills were converted into distillery liquor shops in the subdivision of Dhanbad in Manbhum but they were ultimately closed due to extension of prohibition with effect from 15th October 1939. One license in Ranchi as well was converted into a branch shop. The total revenue from license fees amounted to Rs. 31,13,771 only against Rs. 34,07,447 in 1938-39. The decrease is due to the introduction of prohibition in parts of the districts of Hazaribagh, Ranchi and Manbhum.

An innovation in the outstill system was the fixing of minimum retail prices of outstill liquor of the popular strength (80° U. P.) at 2 annas per bottle of 23 ounces in the urban areas and 1 anna per bottle in the rural areas of all outstill districts, with effect from 1st April 1940.

As a corollary to the abolition of 30° U. P. distillery liquor the manufacture of outstill liquor of any strength stronger than 45° U. P. was also prohibited.

22. Total revenue from country spirit.—The total revenue from country spirit amounted to Rs. 61,65,685 against Rs. 65,02,864, there being a decrease of Rs. 3,37,179. The incidence per head of population was Re. 0-3-0 against Re. 0-3-2 in 1938-39.

23. Conviction for drunkenness.—Provincial Table IV, Appendix B, shows the number of persons convicted for drunkenness in the various municipal towns as well as the proportion per 10,000 of the population. The number of such convictions increased considerably in Bihar, Muzaffarpur, Hajipur, Lalganj, Hazaribagh and Dhanbad. It will be seen from the figures noted below that in the Dhanbad and Hazaribagh Municipal areas drunkenness reached its highest recorded figures of recent years after the Municipalities went dry from 1st April 1939.

Dhanbad.			*Hazaribagh.*		
1935-36	.. ..	14 cases.	1935-36	.. ..	19 cases.
1936-37	.. ..	16 „	1936-37	.. ..	38 „
1937-38	.. ..	8 „	1937-38	.. ..	30 „
1938-39	.. ..	8 „	1938-39	.. ..	5 „
1939-40	.. ..	18 „	1939-40	.. ..	59 „

24. Areas with no country spirit shop.—As in the previous year the major portion of the Kolhan in Singhbhum was kept free from spirit shops. The cases detected in this area totalled 44, viz., 26 illicit distillation cases and 18 cases of illicit manufacture of pachwai, against 66 cases in the previous year.

25. Temperance.—There was no organized temperance or anti-excise movement of any magnitude, other than prohibition propaganda carried on by the officers of the Prohibition Department in the dry areas of the province, except in the district of the Santal Parganas. Sporadic movements against the drink and drug habit launched by the leaders of social uplift organisations or by the Christian Missionaries in certain districts were not pursued with any enthusiasm and were short-lived. In the Santal Parganas several liquor shops in the town of Dumka and the interior were picketted for a time by Congress volunteers. In the interior the volunteers tried to frighten customers by noting down their names and telling them that the remission of rent recently ordered by Government would not be applicable to drinkers and that on the other hand their rents would be increased. At some places the volunteers are also alleged to have told the consumers that they would soon be allowed to drink liquor in their own houses and that they would be sent to jail for purchasing liquor from shops. The picketing resulted for a time in considerable decrease in consumption in the shops picketted.

Tari.

26. Licenses for retail sale.—The number of licenses for the retail sale of *tari* was 8,832 against 8,943 in 1938-39. The decrease was due to abolition of *tari* shops on account of the introduction of prohibition and the creation of shopless zone in parts of the district of Muzaffarpur, Hazaribagh, Ranchi and Manbhum. One license was issued in the district of Ranchi for the sale of unfermented *tari* against three in the previous year. One hundred sixty-nine and ninety-four licenses for drawing unfermented *tari* for the manufacture of *gur* from *talras* were issued in the districts of Saran and Muzaffarpur, respectively.

27. The tree-tax system.—The tree-tax system continued in seven districts (Patna, Gaya, Champaran, Muzaffarpur, Darbhanga, Monghyr and Bhagalpur) of the Patna, Tirhut and Bhagalpur divisions during the year under report. The system was abolished from 1st April, 1939, in the district of Shahabad where the auction system of settling *tari* trees was introduced under orders contained in Government letter no. 6965-L.S.-G., dated the 13th December, 1938. The rates of tree-tax were the same as in the previous year.

The statement below gives the comparative figures of trees tapped and revenue derived in the districts where the tree-tax system is in force.

Name of district.	Number of trees tapped.				Revenue.							
	1938-39.		1939-40.		1938-39.				1939-40.			
	Palmyra	Date.	Palmyra.	Date.	License fee for non-tree-tax area.	License fee for tree-tax area	Tree-tax.	Total.	License fee for non-tree-tax area.	License fee for tree tax area.	Tree-tax.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
					Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna ..	108,998	56,636	112,794	66,729	..	72,599	4,02,942	4,75,541	..	70,699	3,64,612	4,35,311
Gaya ..	77,745	108,335	82,195	114,836	..	36,709	3,84,181	4,20,890	..	35,035	3,49,477	3,84,512
Shahabad ..	19,057	14,140	..	..	32,026	22,835	59,106	1,13,967	1,25,471	..	10	1,25,481
Saran ..	..	..	..	..	..	12	..	12	..	..	..	..
Champaran ..	33,104	32,175	37,340	36,190	..	25,656	1,01,409	1,27,065	..	31,884	1,05,353	1,37,237
Muzaffarpur ..	107,316	102,230	51,083	67,742	..	63,996	4,01,995	4,65,991	..	50,862	2,17,923	2,68,785
Darbhanga ..	57,221	84,674	54,109	84,180	..	39,599	2,68,024	3,07,623	..	54,579	2,53,020	3,07,599
Monghyr ..	33,594	48,337	32,515	45,928	..	41,917 *845	1,54,630	1,97,392	..	44,841 *871	1,50,777	1,96,489
Bhagalpur ..	11,449	17,379	11,332	16,242	3,548	17,046	53,852	74,446	3,097	16,686	49,252	69,035
Total ..	448,484	463,906	381,368	431,847	35,574	3,21,214	18,26,139	21,82,927	1,28,568	3,05,457	14,90,424	19,24,449

* Rent of tari (Khalsa) trees.

28. Revenue from tari.—The total revenue amounted to Rs. 20,02,662 (Rs. 5,11,310 from licenee fees for vend of fermented *tari*, Rs. 27 from license fees for sale of unfermented *tari*, Rs. 871 from rent of *tari* trees and Rs. 14,90,424 from tree-tax) against Rs. 22,63,627 (Rs. 4,36,638 from license fees for vend of fermented *tari*, Rs. 5 from license fees for sale of unfermented *tari*, Rs. 845 from rent of *tari* trees and Rs. 18,26,139 from tree-tax) in 1938-39. The decrease was mainly due to abolition of *tari* shops in the prohibited districts of Muzaffarpur and Hazaribagh, and a drop in license fee and tree-tax in Patna and Gaya.

Pachwai.

29. Licenses for retail sale.—The total number of licenses issued during the year under report for the retail sale of *pachwai* was 370 against 445 in 1938-39. The decrease in the number of licenses by 75 was due to the abolition of 57 licenses in Ranchi and 18 licenses in Manbhum in the prohibition area.

30. Licenses for home-brewing.—The total number of home-brewing licenses issued for the year was 2,659 against 2,182 in 1938-39. These licenses were issued in the districts of Champaran, Bhagalpur and Purnea. There was decrease in Champaran from 144 to 141 and there was increase in Bhagalpur from 212 to 218 and in Purnea from 1,826 to 2,300. The number of special licenses for the manufacture of *pachwai* on festive occasions in the district of Ranchi was 131 during the year under report against 17 only in the preceding year. The increase is due to the abolition of shops in Ranchi town under the prohibition scheme.

31. Revenue.—The total receipts from pachwai amounted to Rs. 2,03,149 (Rs. 2,00,448 from retail licenses, Rs. 2,635 from home-brewing licenses for the whole year and Rs. 66 from special licenses) against Rs. 2,21,361 (Rs. 2,19,160 from retail licenses, Rs. 2,192 from home-brewing licenses for the whole year and Rs. 9 from special licenses) in 1938-39. The decrease in revenue is due to the abolition of 57 shops in the prohibition areas of the district of Ranchi.

32. Concessions relating to free home-brewing.—The concession enjoyed by the aboriginals for free home-brewing of *pachwai* remained unchanged during the year under report.

SECTION III.—FOREIGN LIQUOR.

(*Imperial Tables I, I-A, III, IV and IV-A of Appendix A and Provincial Tables XIV and XV of Appendix B.*)

Potable Foreign Liquor.

33. Consumption.—The quantities of potable foreign liquor of different kinds, imported as well as India-made, sold in licensed shops, have been shown in Imperial Table IV and Provincial Tables XIV and XV, appended to this report. The total quantities of oversea foreign liquor, consumed in this province, were 9,415 gallons of spirit, 2,583 gallons of wine and 69,005 gallons of beer against 12,375 gallons, 3,575 gallons and 73,725 gallons respectively in the year 1938-39, while quantities of India-made foreign liquor consumed were 8,323 gallons of spirit and 12,834 gallons of beer against 6,423 gallons and 3,555 gallons respectively in the preceding year. The increase in consumption of India-made foreign liquor is due mainly to the increased consumption in the prohibited areas, as some well-to-do consumers of country spirit took to cheap India-made foreign liquor. These figures do not show the total consumption of foreign liquor in this province, as many private consumers and also bonafide clubs, who are not required to take out licenses for sale of liquor to their members for consumption on the premises, obtain their supplies direct from other provinces. No definite information is available about the quantities so consumed. There was no distillery or brewery in this province for the manufacture of any potable India-made foreign liquor. The bulk of potable foreign liquor consumed in this province was imported from distilleries and bonded warehouses and from the premises of holders of "Sale-to-Trade" licenses in Bengal. Small quantities were also imported from the distilleries and bonded warehouses in the United Provinces, while beer was supplied mainly by the Punjab breweries.

Foreign liquor showed no sign of competition with country spirit in any of the districts owing to the comparatively high price of the former. The use of foreign liquor was confined to Europeans, Anglo-Indians, and a limited number of well-to-do Indians.

34. Licenses for the sale of potable foreign liquor.—The total number of licenses of different kinds for the sale of potable foreign liquor other than commercial spirits (which, besides rectified spirit and denatured spirit, include medicated wine also) was 234 against 225 in the preceding year. Ten new licenses were issued during the year, viz., 1 "on and off" license in the district of Singhbhum, 4 "off" licenses (1 in each of the districts of Shahabad, Santal Parganas, Palamau and Manbhum), 4 "Hotel and Restaurant" licenses (3 in the district of Shahabad and 1 in the district of Muzaffarpur) and 1 "Railway Refreshment Room" license in the district of Champaran; while 1 "on and off" license was abolished in the district of Ranchi.

35. Revenue.—The revenue from potable foreign liquor during the year amounted to Rs. 1,29,702 (Rs. 59,946 from duty and Rs. 69,756 from license fees) against Rs. 1,40,535 (Rs. 76,238 from duty and Rs. 64,297 from license fees) in the preceding year. The decrease in the revenue is due to the fact that no amount of duty on India-made foreign liquor exported to this province during the year from Bengal was transferred to this province by the Bengal Government during the year under report.

Commercial Spirit.

36. Rectified spirit.—The number of licenses for the retail sale of rectified spirit issued during the year was 246 against 233 in the year 1938-39. The revenue from rectified spirit amounted to Rs. 10,242 (Rs. 415 from license fees and Rs. 9,827 from duty) against Rs. 7,636 (Rs. 953 from license fees and Rs. 6,683 from duty) in the preceding year. The increase in the revenue is due to the increase in consumption in the manufacture of spirituous medicinal preparations in the districts of Patna and Monghyr.

Sums of Rs. 21,337 and Rs. 160, representing duty on rectified spirit contained in medicinal and toilet preparations exported from Bengal and Baroda State, were transferred to the credit of this province during the year under report.

37. Medicated wine.—The number of medicated wine licenses issued during the year was 60 against 53 in the preceding year. The revenue from license fees amounted to Rs. 2,916 against Rs. 3,150 in the year 1938-39. The revenue from duty on *Mritasanjibani*, which is the only variety of medicated wine, manufactured in this province, was Rs. 14,158 during the year against Rs. 16,381 in the preceding year. The decrease in revenue is due to the decrease in the quantity of *Mritasanjibani* manufactured in this province.

38. Denatured Spirit.—The licenses for the manufacture of denatured spirit at the distilleries at Ranchi, Mankatha, Manpur and Marhourah were renewed during the year with the old licensees of the previous year, i.e., the proprietors of the distilleries. The following statement gives details of stock in bulk gallons in the distilleries in the year under report :—

Distillery.	Balance on 1st April 1939.	Increase in operation.	Quantity manufactured in 1939-40.	Quantity issued in 1939-40.	Wastage.	Balance on 1st April 1940.
1	2	3	4	5	6	7
Ranchi ..	209·6	...	4,104·7	3,473·0	130·1	711·2
Mankatha ..	532·5	18·5	3,286·9	2,921·0	30·3	886·6
Manpur ..	468·7	90·1	10,321·3	9,107·0	98·4	1,674·7
Marhourah ..	32,398·8	124·3	194,356·7	202,193·0	1,015·2	23,671·6

The number of wholesale licenses issued during the year was the same, i.e., 8, as in the preceding year, 601 licenses for the retail sale and 67 for the possession in excess of the limit of retail sale were issued against 562 and 59 respectively in the year 1938-39. The total quantity of denatured spirit consumed during the year under report was 48,723 gallons against 48,973 gallons in the preceding year. A very small part of the total quantity consumed was imported from Calcutta and Asansol in Bengal, and the greater part was of local manufacture. The revenue from license fees amounted to Rs. 26,726 against Rs. 24,842 in the preceding year.

The consumption of denatured spirit is gradually increasing. It is used as fuel for burning stoves as well as for the manufacture of varnish and for other industrial purposes. No case of denatured spirit having been rendered fit for human consumption and used as an intoxicant came to light in any of the districts during the year under report.

SECTION IV—HEMP DRUGS.

[*Imperial Tables I, III, IV, Appendix A, pages (ii) to (vii) and (x) to (xv) and Provincial Table X, Appendix B, page (xlvi).*]

Ganja.

39. Cultivation of *ganja*.—In order that effective control might be exercised over the production of *ganja*, the cultivation and manufacture of the drug was carried on as in previous years in an area within a radius of 8 miles from the Bhagalpur Cutchery. Five licenses were issued for the cultivation of *ganja*. The total area put under cultivation during the year was about 132 acres and the total produce was 906 maunds 34 seers of which 664 maunds 31 seers was flat *ganja* and 242 maunds 3 seers of the round variety. This quantity together with a balance of 201 maunds 17 seers of flat and 39 maunds 8 seers of round *ganja* is expected to be sufficient to meet the damands of this province and of Orissa during the year 1940-41. The quantity of both flat and round *ganja* was examined and tested by forming two "Testing Boards", one in the district of Bhagalpur and the other in Manbhum with some licensed vendors and veteran *ganja* smokers of the places and was declared to be good. The cost price of *ganja* in the year under report was fixed at Rs. 160 per maund both for the flat and the round variety.

40. Sources of supply—Wholesale prices.—No Naugaon *ganja* was imported from Bengal. All the districts of the province were supplied with *ganja* grown in the Bhagalpur *ganja* fields of this province.

The wholesale prices at which *ganja* was sold by the goladars to retail vendors are shown in column 28 of the Imperial Return IV. The prices were fixed after calling for tenders. The rate was the highest in Singhbhum, i.e., Rs. 6-4-0 a seer and the lowest in Patna, i.e., Rs. 4-7-0 to Rs. 4-13-0 a seer.

41. Licenses for retail sale.—The number of licenses for the retail sale of *ganja* in the year under report was 1,009 against 1,066 in 1938-39. The decrease in the number of shops was due to extension of prohibition in parts of the district of Muzaffarpur, Hazaribagh, Ranchi and Manbhum, with effect from 1st April 1939.

42. Rates of duty and retail price.—The rates of duty and retail price of *ganja* were raised from Rs. 35 and Rs. 70 to Rs. 50 and Rs. 100 per seer respectively throughout the province with effect from 1st April 1939. In auction shops fixed retail price was prescribed in place of maximum price prevalent in previous years. The rates of duty on *ganja* exported to Nepal was increased from Rs. 20 to Rs. 30 per seer with effect from 1st April 1939.

43. Consumption.—The total quantity of *ganja* issued on payment of duty was 18,694 seers against 28,716 seers in 1938-39, showing a net decrease of 9,872 seers or 34·3 per cent. Consumption decreased in all the districts of the province. This was mainly due to enhancement in the retail selling price from annas 0-14-0 to Re. 1-4-0 per tola during the year under report, and partly due to closure of shops in the shopless zones and in the areas under prohibition in some of the districts.

44. Export on payment of duty.—The total quantity of *ganja* exported to Nepal were 576 seers and the amount of duty thereon Rs. 17,265 against 1,390 seers and Rs. 25,400 respectively, in 1938-39.

45. Revenue.—The total revenue from *ganja* amounted to Rs. 16,53,749 (Rs. 7,15,826 from license fee, Rs. 9,20,658 from duty on issues to retail shops within the province and Rs. 17,265 from duty on export) against Rs. 17,98,037 (Rs. 7,60,379 from license fee, Rs. 10,12,258 from duty on issues to retail shops within the province and Rs. 25,400 from duty on export) in 1938-39. The incidence of taxation during the year was 86 70 per seer (license fee Rs. 37·93 and duty Rs. 48·77) against 61·0 per seer (license fee Rs. 26·0 and duty Rs. 35·0) in 1938-39.

Bhang.

46. Collection, storage and supply of *bhang*.—The contract for the exclusive privilege of collection, storage and wholesale supply of *bhang* in the province continued with Babu Lachman Prasad Choudhury. During the year he collected 650 maunds of *bhang* in the district of Purnea and the whole quantity was stored in the central gola at Bhagalpur which had a previous balance of 83 maunds 13 seers and 12 chattacks. The drug was supplied to the warehouses of this province as well as to the provinces of Bengal, Assam, Orissa and the Mayurbhanj State in Orissa. The quantity of *bhang* issued under bond to wholesale dealers of this province was 204 maunds and 20 seers as against 263 maunds and 30 seers last year, while 225 maunds of the drug was exported under bond to Bengal against the same quantity last year. 32 seers of *bhang* was exported to Assam on payment of duty against 36 seers during the last year. 114 maunds of *bhang* was exported to Orissa against 100 maunds last year and 6 maunds of the drug was exported to the Mayurbhanj State against the same quantity last year.

47. Wholesale price.—The contract rate for the supply of *bhang* to the goladars of this province was Rs. 4 per maund as in the preceding year. The wholesale price charged by the goladars from the retail vendors ranged from Rs. 12-8-0 to Rs. 20-0-0 per maund in all the districts except Ranchi where it was Rs. 30 per maund.

48. Licenses for retail sale and druggists' permits.—329 licenses for the retail sale of *bhang* were issued during the year against 361 in the preceding year. There was a decrease of 32 in the total number of licenses as compared with the previous year which is due to the abolition of one shop in Palamau and to the extension of prohibition in part of the districts of Muzaffarpur, Hazaribagh, Ranchi and Manbhum. The number of druggists' permits granted during the year was 112 against 104 of the last year.

49. Consumption.—The total quantity of the *bhang* issued on payment of duty to the retail vendors of this province was 8,296 seers against 10,319 seers of the previous year. Consumption decreased throughout the province due to the enhancement of the retail price. The incidence of consumption per thousand of population was 4·1 chattacks against 5·1 chattacks in the preceding year.

50. Retail price and Duty.—The retail price of *bhang* was fixed at Rs. 10 per seer throughout the province and duty was raised to Rs. 4 per seer against Rs. 3 a seer of the foregoing year.

51. Revenue.—The total revenue from *bhang* during the year amounted to Rs. 65,488 (Rs. 32,963 from license fee and Rs. 32,525 from duty) against Rs. 65,992 (Rs. 35,065 from license fee and Rs. 30,857 from duty) in the preceding year. The incidence of revenue per thousand of population was Rs. 2-0-4 against Rs. 2-0-6 in the preceding year.

SECTION V.—OPIUM.

[*Imperial Tables I, III and IV, Appendix A—pages (ii) to (vii) and (x) to (xv).*]

52. Licenses and permits.—The total number of licenses issued during the year for the retail sale of Excise opium was 390 against 399 in 1938-39. No new shop for the retail sale of opium was opened during the year. One

shop in the district of Saran, two shops in the district of Muzaffarpur and 4 shops in the district of Manbhum were abolished. One shop in each of the districts of Purnea and Palamau remained unsettled. The number of druggists' permits issued under the Opium and the Dangerous Drugs Rules was 193 and 200 against 176 and 194 respectively in the previous year.

53. Consumption.—The total quantity of opium issued during the year to shops within the province was 4,844 seers against 8,299 seers in 1938-39, showing a net decrease of 3,455 seers or 41·6 per cent. Consumption decreased in all the districts. This was mainly due to the enhancement of the rate of retail selling price from Re. 1-4-0 to Rs. 2-0-0 per tola with effect from 1st April 1939, and partly to economic depression, reduction in the limit of retail sale and introduction of opium consumers' tickets in the prohibition area of the Hajipur subdivision, district of Saran, in the district of Muzaffarpur and in parts of the districts of Hazaribagh, Ranchi and Manbhum. The limit of retail sale was reduced from 1½ to ½ tola with effect from 1st April 1939, and the consumers' tickets were introduced from 1st October 1939, in the Hajipur subdivision and from 1st March 1940 but ultimately extended to 31st May 1940 in the prohibited areas of the districts of Hazaribagh, Ranchi and Manbhum.

54. Retail, treasury price and cost price.—The retail and treasury prices of opium were raised from Rs. 100 and Rs. 90 to Rs. 160 and Rs. 140 per seer, respectively, throughout the province with effect from 1st April, 1939. The cost price of opium was reduced from Rs. 19-4-0 to Rs. 18-6-0 a seer with effect from 1st April, 1939.

55. Revenue.—The total receipt from opium amounted to Rs. 7,64,118 (Rs. 87,779 from license fees and Rs. 6,76,339 from treasury price) against Rs 8,39,540 (Rs. 84,700 from license fees and Rs. 7,54,840 from treasury price) in 1938-39. Decrease was due to lesser consumption for the reasons stated in paragraph 53 above.

56. Discouragement of the practice of administering opium to children.—The practice of administering opium to children is rare in this province. It exists to some extent among the labouring classes in the industrial areas of the districts of Hazaribagh and Palamau where female labourers resort to it to send their children to sleep. The practice is, however, dying out and will become rarer still since the introduction of opium consumers' tickets in the prohibited area of the district of Hazaribagh. The Excise staff as well as the staff of the Public Health and the Education Departments during the course of their tours explained to the rural people as well as to the labourers in the industrial centres the harmful physiological effects upon children, of this practice.

57. Madak, Chandu and Morphia.—The habit of smoking prepared opium-prevailed to a certain extent in most of the districts and is confined mainly to the towns and important centres of trade. The total number of opium smokers on 31st December, 1931, when the registers of opium-smokers were finally closed, was as large as 4,071 in the province. The number came down to 2,956 towards the close of the year under report. The fluctuation is due to death in the majority of cases, and to the change of residence to seek livelihood elsewhere. Some addicts have given up the habit of opium smoking in the district of Ranchi.

There is no indication of the use of morphia as a substitute for opium as an intoxicant.

58. Smuggling and illicit possession and sale of opium.—Thirty cases of smuggling and illicit possession and sale of opium were detected during the year under report against 20 in the previous year. In 3 out of these 30 cases the opium seized (13 chhataks 3 tolas) proved to be Nepal opium, in 1 the stuff seized (47¾ grains) was Gwalior opium believed to be the residue of a consignment which came from the up-country and passed through this province en-route to Bengal and in the remaining 26 cases the contrabands seized (3 seers 6 chhataks 13/16 tolas) were Ghazipur opium which the accused persons had either obtained from the licensed drug shops in Bihar, Bengal and the United Provinces or had brought from the Orissa States adjoining

the districts of Ranchi and Singhbhum. The number of Nepal and Ghazipur opium cases detected in the preceding year was 5 and 15, respectively and the seizure, 6 seers 6 chhataks 2¾ tolas and 1 seer 10 chhataks 3 tolas, respectively.

In 2 out of the 3 Nepal opium cases detected during the year under report the contrabands seized were very small and were meant for private consumption while in the third the quantity of Nepal opium seized weighed 13 chhataks 2 tolas and was apparently intended for sale.

Of the 26 Ghazipur opium cases detected during the year under review, 23 were of petty nature in which small quantities of opium mostly intended for private consumption were seized. Of these as many as 7 cases (against no such case in the foregoing year) were detected in the prohibition area of Ranchi district alone where the limit of individual possession of opium has been reduced to ½ a tola. The remaining 3 cases were, however, of important nature. In the first case detected in Bhagalpur, the opium seized (1 seer 1 chhatak) was obtained by the smuggler from any local drug shop for export to Assam ; in the second, detected in Saran, the opium seized (1 seer 5 chhataks) was believed to have been obtained from any drug shop in the United Provinces and smuggled into the district of Saran for sale, and in the third, detected in Ranchi, the 15 tolas of opium seized were brought from the Gangpur States by a local licensee for sale at his shop under cover of the license held by him.

The ban on the cultivation of poppy promulgated by the Nepal Government some years ago is believed to be still in force and the Nepal opium now smuggled into this province is suspected to be the produce of clandestine cultivation. In 1938-39 a little over 6 seers of Nepal opium were detected in two cases in Purnea. During the year under report 13 chhataks 2 tolas of such opium were detected in a case in Champaran.

SECTION VI.—COCAINE.

[*Imperial Tables I, III and IV, Appendix A, pages (ii) to (vi) and (x) to (xv).*]

59. Licenses.—The transactions in cocaine and its preparations were conducted under license in Form no. D. D. 2 which included sales on prescription of other dangerous medicinal drugs also. 153 such licenses were issued during the year against 147 in 1938-39. 17 new licenses were issued during the year under report—9 (nine) in the district of Ranchi, 4 (four) in Manbhum and one each in the districts of Gaya, Shahabad, Muzaffarpur and Palamau. 6 (six) licenses in the district of Monghyr, 3 (three) in Patna and one each in the districts of Darbhanga and Hazaribagh were not renewed this year.

60. Consumption and import.—The total quantity of cocaine consumed under retail licenses and in hospitals and dispensaries was 1 lb. 5 oz. 10 drs. 14 grs. and 2 lbs. 9 oz. 10 drs. 9 grs. against 1 lb. 15 ozs. 11 drs. 5 grs. and 2 lbs. 7 oz. 13 drs. 22 grs. respectively in the previous year.

A statement showing import, consumption and stock of cocaine during the year 1939-40 including figures for hospitals and dispensaries is given below :—

		Lbs.	Oz.	Drs.	Grs.
(1) Stock at the beginning of the year	..	4	1	0	23 (Revised).
(2) Imported	..	4	7	6	13
Total	..	8	8	7	9
(3) Consumed	..	3	15	4	23
(4) Exported	..			..	
(5) Stock at the end of the year	..	4	9	2	13

61. Illicit use of cocaine and prosecutions.—Of the three persons arrested during the year under report for illicit possession and sale of cocaine, 1 was convicted, 1 was acquitted for insufficient evidence and 1 was let off as the Chemical Examiner declared the stuff recovered from his possession to be novocaine. In the preceding year 6 persons were arrested for similar offences of whom 2 were convicted and the remaining 4 were discharged for want of evidence. The quantity of cocaine seized during the year under report was 20 grains against 5¾ drams in the foregoing year.

During the year under review there was no indication of a revival in the illicit traffic in this drug which is becoming gradually extinct in this province. Cocaine sold in this province used to be obtained by the smugglers from the Calcutta stockists whose stock is believed to have run low as a very small quantity of cocaine was imported into this country during the year under report, owing to the Sino-Japanese war.

62. Disposal of confiscated cocaine.—No confiscated cocaine was in stock at the beginning of the year and no quantity was received for sale during the year under report. The quantity of cocaine that was seized and confiscated during the year was found unfit for medical use and was destroyed.

SECTION VII.—OFFENCES AGAINST THE EXCISE, THE OPIUM, THE OPIUM SMOKING AND THE DANGEROUS DRUGS LAWS.

(*Provincial Tables II and III, Appendix B, pages xxvi to xxxi*).

63. Arrests and prosecutions.—The number of arrests for offences against the Excise, the Opium, the Opium Smoking and the Dangerous Drugs laws increased from 3,659 in the year 1938-39 to 5,192 in the year under review due chiefly to increase in such crimes in areas under the prohibition scheme. Of the total number of arrests made during the year, 2,709 were made in the non-prohibition areas (viz., 2,567 by Excise officers and 142 by Police officers) and 2,483 in the prohibition areas (viz., 2 330 by Excise officers and 153 by Police officers). In the preceding year the number of arrests made by Excise and Police officers had been 3,527 and 132, respectively.

64. Classification of cases.—The following statement will show the number and nature of cases which were detected in the province during the year under report and in the preceding year :—

Nature of cases.	Number of cases detected in— 1939-40.	1938-39.
Illicit distillation of liquor	1,040	835
Illicit import, transport, possession and sale of country liquor (including cases of illicit import of outstill liquor into distillery areas).	1,593	675
Smuggling, illicit possession and sale of opium (including cases of smuggling of Nepal and other States opium).	30	20
Illicit possession and sale of cocaine ..	3	5
Illicit import, transport, possession and sale of *ganja* and *bhang* (including cases of illicit import of Nepal *ganja*).	1,017	1,021
Illicit manufacture, possession and sale of *tari*	463	219
Illicit manufacture, possession and sale of *pachwai*.	548	575
Illicit manufacture, possession and sale of *chandu* and *madak*.	11	6
Illicit cultivation of hemp plants ..	31	15
Illicit cultivation of poppy	1	6
Illicit import of *charas*	2	...
Illicit possession and sale of denatured spirit	1	2
Other offences	61	50
Total ..	4,901	3,429

Of the 1,040 illicit distillation cases detected during the year under report, 863 were detected in the non-prohibition areas and the remaining 177 in the prohibition areas against 796 and 39, respectively detected in the same areas during the previous year.

In the Santal Parganas and Singhbhum the number of illicit distillation cases detected during the year was 234 (against 157) and 149 (against 55), respectively. In the Santal Parganas the majority of such cases were detected in tracts inhabited by the aborigines who are used to strong drinks. During the year under report the strengths of liquors sold at the distillery liquor shops and at the outstills were reduced to 50° U. P. and 45° U. P., respectively. It is therefore believed that the aborigines took recourse to home distillations to satisfy their cravings for strong drinks. In Singhbhum the abnormal increase in the number of such cases is believed to be due to the abundant output of *mahua* which offered the aborigines in the jungly tracts of the district abounding in *mahua* trees a natural temptation for home distillation. Increase in the number of illicit distillation cases was next conspicuous in the districts of Saran (70 against 14), Ranchi (38 against 11) and Manbhum (60 against 26). In Saran prohibition is in force and in Ranchi and Manbhum too the majority of such cases were detected in areas working under the prohibition scheme, viz., 25 in Ranchi and 41 in Manbhum against 3 and 4, respectively, detected in the same areas in the previous year. The increase in Patna (38 against 28), in Bhagalpur (27 against 21) and in Purnea (7 against 2) was normal and due to better vigilance exercised by the Excise and Police officers. he decrease in the number of such cases in the districts of Gaya (113 against 170) and Shahabad (10 against 32) is reported to be due to the punitive effect caused by the deterrent punishments inflicted by the trying courts in the large number of such cases detected in the previous year while in Palamau (30 against 41) it is attributed partly to the failure of *mahua* crop in that district and partly to the temperance propaganda. Decrease elsewhere was normal.

Of the 1,017 *ganja* and *bhang* cases detected during the year, 590 were detected in the non-prohibition areas and 427 in the prohibition areas against 555 and 466, respectively, detected in the same areas in the preceding year. *Ganja* and *bhang* seized during the year weighed 29 seers 13 chhataks 3 tolas and 11 maunds 35 seers 13 chattaks against 1 maund 14 seers 1 chattak 2½ tolas and 28 maunds 32 seers 12 chattaks, respectively, in the previous year.

Of the 1,593 cases of illicit import, transport, possession and sale of country liquor (including those of import of outstill liquor into distillery areas) as many as 730 were detected in the prohibition areas. The number of such cases detected in the same areas in the foregoing year had been 138 only.

Of the 463 *tari* cases detected in the year under report, 366 were detected in areas working under the prohibition scheme against 162 detected in the same areas in the preceding year.

Of the 31 *ganja* plantation cases detected in the year, 26 were detected in the non-prohibition areas and 5 in the prohibition areas against 14 and 1, respectively, detected in the same area in the previous year.

Increase or decrease in the numbers of other kinds of cases was almost normal and does not call for any explanation.

During the year under report the Excise staff also detected 127 cases of import of rebated goods from Nepal against 176 in the preceding year which have not been shown in the foregoing statement or in Provincial Tables II and III as these cases were detected under the Customs Act.

65. Conviction and imprisonment.—Out of 5,192 persons prosecuted during the year under report for offences against the Excise, the Opium, the Opium Smoking and the Dangerous Drugs laws during the year under report, 4,677 were convicted of which 3,068 were imprisoned. In the preceding year out of 3,659 persons prosecuted for similar offences, 3,323 were convicted of which 1,715 were imprisoned. The percentage of conviction to prosecutions during the year was 90·1 per cent against 90·8 per cent in the foregoing year.

66. Section 68 of the Bihar and Orissa Excise Act II of 1915.—The number of cases compounded under section 68 of the Excise Act was 6,034 against 7,721 in the previous year and the amount of composition fees levied during the year under report aggregated to Rs. 55,489-0-0 against Rs. 58,842-0-0 levied in the preceding year. The cases compounded related to breaches of conditions of licenses for the retail vend of excisable articles and opium and to the smuggling and possession of small quantities of *ganja* and *bhang*.

67. Fines and rewards.—A sum of Rs. 4,932-0-0 was imposed by the trying courts as fines in cases tried by them under the Excise, the Opium, the Opium Smoking and the Dangerous Drugs Acts out of which Rs. 26,908-13-3 were realized during the year under report and Rs. 2,085-13-6 were remitted by the Appellate Courts. The amounts of fines imposed, realized and remitted in the previous year had been Rs. 37,686-2-0, Rs. 23,363-9-3 and Rs. 2,899-3-0, respectively.

The amount spent on rewards during the year under report was Rs. 43,846-4-0 of which 11·8 per cent went to officers of other departments, 53·6 per cent to Excise officers and 34·4 per cent to informers and others. In the previous year out of Rs. 36,569-10-0 spent on rewards, 11·8 per cent had gone to officers of other departments, 58·2 per cent to Excise officers and 30·0 per cent to informers and others.

68. Account of important cases.—A brief account of some of the important cases detected during the year under report is given below.

(i) DETECTED IN NON-PROHIBITION AREAS.

(a) *Cocaine cases.*

(1) One Ram Autar Kahar was arrested by the Special Excise staff of Patna City for illicit sale of 20 grains of cocaine to a test purchaser who was set up to effect a purchase in the role of a servant of some Nawab of Bihar Shariff addicted to the use of cocaine. The Special Excise staff, along with some respectable witnesses, kept themselves concealed near the place where the stuff was to change hands and arrested the accused in the very act of making the delivery. The accused was convicted and sentenced to 9 months' rigorous imprisonment under section 14 of the Dangerous Drugs Act.

(b) *Opium cases.*

(2) One Ram Gobind Bhagat was arrested in Mahallah Shujaganj of the Bhagalpur town for illicit possession of 1 seer 1 chattak of treasury opium intended for export to Assam. The accused was convicted and sentenced to 1 year's rigorous imprisonment under section 9 of the Opium Act.

(3) One Hari Prasad was arrested in the district of Champaran for illicit possession of 13 chattaks 2 tolas of Nepal opium. He was convicted and sentenced to undergo rigorous imprisonment for 6 months and to pay a fine of Rs. 100 or, in default, to undergo further rigorous imprisonment for 3 months under section 9 of the Opium Act.

(4) On receipt of a tolegraphic information from the Excise Intelligence Bureau, Bengal, the Excise Inspector of Arrah raided and searched the house of one Raghubar Dayal Misra of village Darigaon, police-station Bikramganj, district Shahabad, and recovered therefrom 47¾ grains of crude opium and some documents which showed that the accused was connected with a notorious gang of opium traffickers which smuggled opium from Gwalior to Calcutta via Benares. The accused also turned out to be an ex-convict, having been convicted for opium smuggling at Burdwan in the year 1918. On the strength of the documents seized an opium conspiracy case was started against the accused by the Bengal Excise staff which is pending disposal at Burdwan. For illicit possession of the crude opium which was recovered from his possession he was tried at Sasaram and sentenced to undergo rigorous imprisonment for 1 year and to pay a fine of Rs. 30 or, in default, to undergo further rigorous imprisonment for 3 months under section 13 of the Dangerous Drugs Act. The appeal preferred by him against this order is *sub judice*.

(c) *Ganja cases.*

(5) On the strength of a telegraphic information sent by some unknown person from Kursar, a postal parcel which had come from Burma and was addressed to one Bikteshwar Nath was seized in the district of Shahabad. On examination it was found to contain non-duty paid Burma *ganja* weighing 1 seer 8 chhataks 2½ tolas. One Ram Sakal Chowdhury of Bahbani had wanted to take delivery of the parcel representing himself to be Bikteshwar Nath but the parcel was not delivered to him by the postal peon as one Ram Rati Chowdhury had refused to sign the delivery receipt as identifier though he had orally identified the claimant as Bikteshwar Nath. A warrant of arrest issued against this Ram Sakal Chowdhury who is absconding is still pending and the other man Ram Rati Chowdury is on bail. This case was of an unusual nature and the first of its kind detected in this province.

(6) One Abdur Rahman was arrested in the district of Champaran for illicit possession of Nepal *ganja* weighing 4 seers which he was carrying to Calcutta. He was convicted and sentenced to 4 months' rigorous imprisonment under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(7) One Manohar Lal was arrested in the district of Champaran for having in his possession 1 seer 12 chattaks of Nepal *ganja*. He was convicted and sentenced to 6 months' rigorous imprisonment under section 47 (*a*) of the Bihar and Orissa Excise Act II of 1915.

(8) One Gopi Dass was arrested in the district of Darbhanga for having in his possession 1 seer 3 chattaks 3 tolas of Nepal *ganja*. He was convicted and sentenced to 6 months' rigorous imprisonment under section 47 (*a*) of the Bihar and Orissa Excise Act II of 1915.

(9) One Baisagir was arrested in the district of Champaran for illicit import of 1 seer of Nepal *ganja*. He was convicted and sentenced to 1 year's rigorous imprisonment under section 13 of the Dangerous Drugs Act.

(10) Two persons Gainu Chamar and Lalu Hajjam were arrested in the town of Bhagalpur for illicit possession of some quantity of *ganja*. The accused persons had committed a burglary and had removed 3 maunds of *ganja* from the Bhagalpur Provincial *Ganja Gola*. The entire quantity of the *ganja* stolen was recovered before it could be removed from the town. The accused persons were convicted and sentenced to undergo rigorous imprisonment for 6 months each for the illicit possession of *ganja* which was recovered from their possession at the time of their arrest and to undergo rigorous imprisonment for two years each for the theft of *ganja*.

(d) *Bhang cases.*

(11) One Posan Nonia was arrested in the district of Darbhanga for illicit possession of 1⅓ maunds of non-duty paid *bhang*. He was convicted and sentenced to pay a fine of Rs. 20, in default to undergo rigorous imprisonment for 1 month under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(12) One Karu Kahar was arrested in the district of Gaya for illicit possession of 18 seers of non-duty paid *bhang*. He was convicted and sentenced to 6 months' rigorous imprisonment under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(13) One Bharat Chamar was arrested in the district of Champaran for illicit possession of 13½ seers of non-duty paid *bhang*. He was convicted and sentenced to 3 months' rigorous imprisonment under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(14) Two Kurmis of village Shakarpura, police-station Begusarai, district Monghyr, were arrested for illicit possession of 9 seers of non-duty paid *bhang*. The accused persons were convicted and sentenced to pay a fine of Rs. 25 each under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(15) One Baldeo of village Akher, police-station Chandi, district Patna, was arrested for illicit possession of 4 seers of non-duty paid *bhang*. Illicitly-distilled liquor measuring 56 ounces of strengths 54·0 and 55·0 U. P. and apparatus for the illicit distillation of liquor were also recovered from the possession of the accused. He was convicted and sentenced to undergo rigorous imprisonment for 3 months and to pay a fine of Rs. 50 or, in default, to undergo further rigorous imprisonment for 1 month under section 47 of the Bihar and Orissa Excise Act II of 1915.

(e) *Chandu cases.*

(16) One Badre Alam *alias* Dhutuk, used to manufacture *chandu* for sale to the registered and unregistered opium smokers who used to visit his den situated in the very heart of Arrah town. After a careful watch, his den was raided by the Sadr Excise Sub-Inspector and he was arrested for illicit sale of *chandu*. He was convicted and sentenced to pay a fine of Rs. 15, in default to undergo rigorous imprisonment for 2 months under section 7 of the Bihar and Orissa Opium Smoking Act.

(f) *Cases of illicit distillation of liquor.*

(17) Three gallons of illicitly-distilled liquor, 3 maunds 9 seers of fermented *mahua* and 8 complete sets of apparatus for illicit distillation of liquor were seized in the course of one single raid in village Gopalpur, police-station Lakhisarai, district Monghyr. All the 22 accused persons who were Dhanuks by caste were convicted and sentenced to undergo rigorous imprisonment for the various terms ranging from 3 to 6 months under section 47(*a*) and (*f*) of the Bihar and Orissa Excise Act II of 1915.

(18) One gallon of illicitly-distilled liquor, 3 maunds 4 seers of fermented *mahua* and 3 complete sets of apparatus for illicit distillation of liquor were seized in the course of one single raid in villages Hariharpur and Madhopur in the district of Monghyr. All the 11 accused persons (10 Chamars and 1 Manjhi) were convicted and sentenced to various terms of imprisonment ranging from 3 to 5 months under section 47 (*a*) and (*f*) of the Bihar and Orissa Excise Act II of 1915.

(19) A case of illicit distillation of liquor was detected in village Dhamaun, district Darbhanga, in which some quantity of illicitly-distilled liquor, 1½ maunds of fermented *mahua* and apparatus for illicit distillation of liquor were seized. The accused Ramcharan Chowdhury used to distil liquor on a large scale for sale in the Hajipore subdivision which is in the prohibition area. He was convicted and sentenced to 3 months' rigorous imprisonment under section 47 (*a*) and (*f*) of the Bihar and Orissa Excise Act II of 1915.

(20) One Subhagia Dusadhin was arrested in village Rupaspur Simra, police-station Phulwari, district Patna, for illicit possession of 4 gallons of illicitly-distilled liquor of 33·0 U. P. strength and materials and apparatus for illicit distillation of liquor. She was convicted and sentenced to pay a fine of Rs. 100, in default, to undergo rigorous imprisonment for 2 months under section 47 (*a*) and (*f*) of the Bihar and Orissa Excise Act II of 1915.

(*ii*) DETECTED IN PROHIBITION AREAS.

(a) *Opium cases.*

(1) One Parsan Chamar of village Pagur Kothi, police-station Sewan, district Saran, was arrested for illicit possession of 1 seer 5 chattaks of opium. He was convicted and sentenced to undergo rigorous imprisonment for 9 months and to pay a fine of Rs. 100 or, in default, to undergo further rigorous imprisonment for 3 months under section 9 of the Opium Act. Fermented *mahua* weighing 1 maund 25 seers was also recovered from his possession for which he was sentenced to 6 months' rigorous imprisonment under section 47 (*f*) of the Bihar and Orissa Excise Act II of 1915.

(b) *Ganja cases.*

(2) One Ramanand Singh was arrested at the Ekma Railway Station for illicit possession of 13½ chattaks of *ganja*. The accused was sentenced to 3 months' rigorous imprisonment under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(3) Another similar case was detected at the Revelganj Railway Station in the district of Saran in which the *ganja* seized weighed 15 tolas. The accused Baldeo Singh was convicted and sentenced to 5 months' rigorous imprisonment under section 47 (*a*) of the Bihar and Orissa Excise Act II of 1915.

(4) A case of illicit possession of 24 tolas of *ganja* was detected in mahallah Daulatganj of Chapra town. The accused Ram Dayal Sonar was convicted and sentenced to 5 months' rigorous imprisonment under section 47 (*a*) of the Bihar and Orissa Excise Act II of 1915.

(5) A case of illicit possession of 6⅝ tolas of *ganja* was detected in the prohibition area in the district of Manbhum. The *ganja* was kept in 22 packets of different dimensions ready for sale. Sale proceeds amounting to Rs. 7-8-9 were also recovered from the possession of the accused Jumrati Mian who was convicted and sentenced to pay a fine of Rs. 50, in default, to undergo rigorous imprisonment for 6 weeks under section 47 (*a*) of the Bihar and Orissa Excise Act II of 1915.

(6) In other case detected in the prohibition area in the district of Manbhum, *ganja* weighing 11½ chattaks was recovered from the possession of one Munshi Saw who was convicted and sentenced to undergo rigorous imprisonment for three months and to pay a fine of Rs. 150 or, in default, to undergo further rigorous imprisonment for 6 weeks under section 47 (*a*) of the Bihar and Orissa Excise Act II of 1915.

(c) *Cases of illicit distillation of liquor.*

(7) A case of illicit distillation of liquor was detected in village Puchti Kalan, police-station Ekma, district Saran, in which 1 maund 25 seers of fermented *mahua* and a complete set of apparatus for illicit distillation of liquor were seized. The accused Sidha Sah was convicted and sentenced to 6 months' rigorous imprisonment under section 47 of the Bihar and Orissa Excise Act II of 1915.

(8) Another case of illicit distillation of liquor was detected at Naikatola, Revelganj in the district of Saran in which 93 ounces of illicitly-distilled liquor, 30 seers of fermented *mahua* and a complete set of apparatus for illicit distillation of liquor were seized. The accused Ram Briksha Kurmi was convicted and sentenced to six months' rigorous imprisonment under section 47 of the Bihar and Orissa Excise Act II of 1915.

(9) A case of illicit distillation of liquor was detected in Ranchi town in which 8 seers of fermented *mahua* and apparatus for illicit distillation of liquor were seized. The accused was convicted and sentenced to three months' rigorous imprisonment under section 47 of the Bihar and Orissa Excise Act II of 1915.

(d) *Illicit cultivation of hemp plant.*

(10) A case of illicit cultivation of 7 *ganja* plants each measuring 7 feet was detected in the prohibition area in the district of Manbhum. The case instituted against the accused, Sarada Teyarin, was pending disposal at the close of the year under report.

(e) *Cases of smuggling of liquor.*

(11) A case of smuggling of outstill liquor into the prohibition area was detected in the district of Manbhum in which 64 gallons of outstill liquor were seized. The case instituted against the accused, Ranjah Singh, is *sub judice*.

(12) In another similar case detected in the prohibition area in the district of Manbhum the outstill liquor seized measured 60 gallons. This case too is *sub judice*.

(13) In a third similar case detected in the prohibition area in the district of Manbhum 13½ gallons of outstill liquor were seized. The accused persons involved, Ram Dhani Mallah, Tata Shanker Mallah, Rameshwar Goala and Manu Mahto, were convicted and sentenced to three months' rigorous imprisonment each under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(14) In the fourth similar case detected in the prohibition area in the district of Manbhum the accused, Moti Lal Bowri, was caught with about 100 ounces of outstill liquor which he was carrying in 2 cycle rubber tubes. He was convicted and sentenced to three months' rigorous imprisonment under section 47 of the Bihar and Orissa Excise Act II of 1915.

(15) One Ramdulal Mandal, ex-licensee of the Ranchi town Pachwai shop, was arrested while smuggling 15½ gallons of outstill liquor from the Hutar outstill into the Ranchi town in a car. A case was instituted against him and the driver of the car and the licensee of the Hutar outstill were made co-accused. Ramdulal Mandal was sentenced to undergo rigorous imprisonment for six months and to pay a fine of Rs. 200 or, in default, to undergo further rigorous imprisonment for 1½ months. On appeal the sentence of six months' rigorous imprisonment was reduced to two months' rigorous imprisonment by the Hon'ble High Court. The driver of the car was sentenced to three months' rigorous imprisonment and his car was confiscated but it was returned to him on appeal filed before the Judicial Commissioner. The licensee of the Hutar outstill was acquitted.

(16) Another case of smuggling of 10 gallons of outstill liquor was detected in the district of Ranchi. The accused Kinu Mian had escaped from custody and had resisted his re-capture with a gun. He was convicted and sentenced to undergo rigorous imprisonment for six months and to pay a fine of Rs. 200 or, in default, to undergo further rigorous imprisonment for two months. He was also sentenced to undergo rigorous imprisonment for eleven months under sections 201, 224, 225 and 353 of the Indian Penal Code. His two carriers were sentenced to undergo rigorous imprisonment for two months and to pay a fine of Rs. 10 or, in default to undergo further rigorous imprisonment for two weeks each.

(17) A case of smuggling of outstill liquor was detected in the district of Hazaribagh in which the liquor seized was recovered from the petrol tank of car no. B-318-H. The driver of the car, Muhammad Hanif, had adjusted a petrol tin which used to feed the engine and the petrol tank itself was being used as a receptacle for carrying outstill liquor from the wet areas into the prohibition area. He was convicted and sentenced to six months' rigorous imprisonment.

(18) In another case detected in Hazaribagh town the 2½ gallons of outstill liquor seized were found buried under ground in the house of one Shamsuddin Kalal of Mahalla Goaltoli. The accused used to smuggle liquor regularly for supply to his approved customers. In her anxiety to save his son-in-law, the accused's mother-in-law volunteered a confession and tried to shoulder the entire onus of the offence. Both were convicted and sentenced to undergo rigorous imprisonment for three months and to pay a fine of Rs. 140 or, in default, to undergo further rigorous imprisonment for one month each under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(19) Two gallons and 36 ounces of liquor were recovered from a house in Sheobazar, Chapra town, district Saran. The accused persons, Rashidan Tawaif and her associate Satyanarayan Sah, were convicted and sentenced to pay a fine of Rs. 25, in default to undergo rigorous imprisonment for one month each under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(20) A case of smuggling of 1 gallon liquor of 56·1 U. P. strength was detected at the Chapra Kutchery Railway Station in the district of Saran. The accused Ramchandra Kalwar was convicted and sentenced to

undergo rigorous imprisonment for six months and to pay a fine of Rs. 200 or, in default to undergo further rigorous imprisonment for 1½ months under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

(21) In another similar case detected at the Revelganj Railway Station in the district of Saran the accused involved, Ramlakhan Tiwari, was a Railway servant employed as a pointsman at the Revelganj Ghat Railway Station. The liquor smuggled by him measured 1 gallon. He was convicted and sentenced to three months' rigorous imprisonment under section 47(*a*) of the Bihar and Orissa Excise Act II of 1915.

69. Assault on the Excise Staff.—There were 8 cases of assault on the Excise staff during the year under report against 5 in the previous year. A brief account of the assault cases is furnished below :—

Champaran.—On the 20th February 1940, Special Assistant Excise Sub-Inspector W. J. Collins and his two peons had arrested one Subhnarain Chamar for illicit import of 3½ tolas of Nepal *ganja* on the Nepal border near Ghorasahan. It was the 10th of Mohurrum and a large number of persons had assembled at a place close by to witness the Mohurrum procession. Several members of this assembly rushed to the help of the accused, forcibly rescued him after assaulting the Excise party and also snatched away a portion of the Nepal *ganja* recovered from the possession of Subhnarain Chamar. The case instituted against the accused and the assailants are pending disposal.

Muzaffarpur.—An Excise party headed by Excise Sub-Inspector Dinanath was returning after making an unsuccessful raid in village Mathura, police-station Hajipur, district Muzaffarpur, when about 200 persons collected at the place and began to assault a Sadhu whom they suspected of having supplied the information to the Excise staff. Excise peon Lakhichand who went to rescue the Sadhu was also assaulted by the mob. The case instituted against the miscreants is pending disposal.

Darbhanga.—(1) Excise Sub-Inspector Shyam Sundar Roy of Tajpur Circle during his visit to the Madapurdeopar *tari* shop found it located at a site other than that described in the license. He began to write a note to this effect in the Patta book calling upon the licensee to explain the irregularity when the licensee, Ramrup Pasi, suddenly snatched away the Patta book from the Sub-Inspector's hand using filthy and insulting language and also assaulted the excise peon who was accompanying the Sub-Inspector. A case for assault was instituted against the Pasi after necessary enquiries by the Excise Superintendent which is *sub judice*.

(2) Another assault case occurred in the Ladania Bazar in the District of Darbhanga in which Excise peon Beni Chaudhuri was assaulted while detecting a case of illicit possession of about ¼ seer of Nepal *ganja*. The assailants (all Sonars by caste) lodged a counter case accusing the Excise peon of having taken away a sum of Rs. 25-4-0 from their possession. After due enquiries their counter complaint was reported to be false and the assault case institute against 7 of the assailants is *sub judice*.

Monghyr.—The house of one Sanichar Ram was raided by the excise staff of the Sadr Range, district Monghyr. The accused and his men offered resistance and assaulted Excise Sub-Inspector Nasiruddin, Assistant Excise Sub-Inspector Mathura Prasad and Excise peon Medni Singh, Motiur Rahman and others. The Excise staff also resisted and searched the house of the accused on the arrival of Police help. The search resulted in the recovery of ½ seer of *ganja* and some marked coins from the house of the accused. The assailants were convicted and sentenced to undergo rigorous imprisonment for 4 months and to pay a fine of Rs. 50 or, in default, to undergo further rigorous imprisonment for one month each under section 353 of the Indian Penal Code. The conviction of the principal accused under section 47 of the Excise Act was set aside by the Hon'ble High Court.

Santal Parganas.—(1) A party consisting of Excise and Police force went to village Jhitkia in Patna bunglow, district Santal Parganas to detect a case of illicit possession of liquor. As soon as the raiding party, in company

with search witnesses, entered the suspected house, the accused, Mahabir Napit, ran away with two bottles of liquor and another man with one bottle of liquor. Some members of the raiding party gave them a chase. The accused thereupon threw the two bottles of liquor in a tank close by and the other man smashed the bottle which he was carrying against the trunk of a tree. The raiding party was making a search for the bottles in the tank when 5 persons including Mahabir Napit attacked some of the members with *lathis* and other missiles. Police Sub-Inspector N. P. Sinha who had come with the raiding party ran towards Patna to summon help but in the meanwhile 20 more men of the accused's party arrived at the spot and joined the assailants. In the scuffle the Excise Sub-Inspector, the Assistant Sub-Inspector of Police and some Police constables received injuries. The assailants snatched away the Excise Sub-Inspector's hat and gun, one Police constable's pugree and lathi and two Excise peons' pugrees. First aid was rendered to their injuries at the Barharwa dispensary. Several assailants were arrested and are undergoing trial.

(2) Another assault case took place in the district of Santal Parganas during the course of a raid made by Excise Inspector Muneshwar Prasad Singh in village Choto Madansahi, police-station Sahebganj. While the search was being made, the accused Tinu Gope and his brother Kanhai Gope used offensive language and also assaulted Excise peon Banamali Ojha. The accused persons were convicted and sentenced to undergo rigorous imprisonment for three months each under section 47 of the Bihar and Orissa Excise Act II of 1915. They were also sentenced to undergo rigorous imprisonment for 3 months each under section 353 of the Indian Penal Code.

Manbhum.—(1) A party consisting of Excise Inspector D. T. Prabal, Excise Sub-Inspector S. M. Ahsan, 4 Excise peons, 2 Assistant Sub-Inspectors of Police, one Police constable and 6 chaukidars raided the house of Naku Mahto and Kristo Mahto situated in the prohibition area of the district of Manbhum for the recovery of incriminating excisable articles. In the course of the raid Kristo Mahto and a number of his co-villagers assaulted the members of the party with lathis and other weapons and hurled missiles. Accused Naku Mahto was rescued forcibly and the incriminating articles seized were snatched away. The Excise Inspector fell into a well and the Excise Sub-Inspector in his attempt to save his Inspector met with the same fate. The Excise Sub-Inspector helped the Inspector out of the well and later he somehow managed to take himself out of the well. As the raiding party was outnumbered it had to disperse. Of the injuries inflicted by the miscreants upon the members of the party those inflicted upon the skulls of Excise Sub-Inspector S. M. Ahsan and Excise peon Babulal Bakshit were of very serious nature. Of the seven assailants prosecuted, two (Naku and Kristo Mahton) were convicted and sentenced to undergo rigorous imprisonment for 2½ years and to pay a fine of Rs. 100 or, in default, to undergo further rigorous imprisonment for three months each, and the remaining five were sentenced to undergo rigorous imprisonment for 15 months and to pay a fine of Rs. 50 or, in default, to undergo further rigorous imprisonment for two months each under section 332/34 of the Indian Penal Code. All were also convicted and sentenced to undergo rigorous imprisonment for one year each under section 147/353 of the Indian Penal Code but were acquitted of the charge framed against them under section 33/34 of the Indian Penal Code. Out of the fine, if realised, Rs. 100 were ordered to be paid to the heirs of Inspector D. T. Prabal (since deceased), Rs. 100 to Excise Sub-Inspector Muhammad Ahsan, Rs. 100 to Excise peon Babulal and Rs. 25 to prosecution witness Amiruddin under section 545 of the Criminal Procedure Code.

(2) In the other assault case in which some Excise officers were assaulted while discharging their duties in Modidih, police-station Katras, district Manbhum, 28 persons were sent up by the police under section 353 of the Indian Penal Code. The accused persons were convicted and sentenced to various terms of imprisonment and to pay fines.

SECTION VIII—GENERAL ADMINISTRATION.

70. Tours and Inspection—Commissioner of Excise.—Mr. E. O. Lee (who held charge till 7th November 1939) was on tour for 109 days. He inspected the Sadr Excise offices at Ranchi, Daltonganj (Palamau), Purulia (Manbhum) and Chaibassa (Singhbhum), the country spirit warehouses at Purulia and Dhanbad and the distillery at Ranchi. He also visited the district of Hazaribagh, Jamshedpur (Singhbhum) and several outlying places and inspected a large number of excise shops. He went to Calcutta in November 1939 to attend the meeting of the Indian Chemical Manufacturers' Association and to look into the working of some of the bonded laboratories there and to discuss certain matters in this connection with the Commissioner of Excise, Bengal.

Rai Bahadur Nripendra Nath Das (who held charge from 8th November 1939 to 11th March 1940) was out on tour for 60 days. He inspected the Sadr Excise office of the district of Patna and a large number of excise shops and checked tree-tax work in the interior. He also visited the districts of Shahabad and Gaya.

71. Deputy Commissioner of Excise.—There were 4 changes in the incumbency of the post of Deputy Commissioner of Excise, Southern Range during the year under report.

Rai Bahadur Nripendra Nath Das held the post of the Deputy Commissioner of Excise, Southern Range throughout the year except for two intervals, one from the 8th May 1939 to the 16th July 1939 when he was on leave due to illness, and the other from the 8th November 1939 to the 11th March 1940 when he was appointed to act as Commissioner of Excise, Bihar. As Excise Deputy Commissioner, Southern Range, he was out on tour for 53 days, and inspected spirit warehouses, *ganja* and *bhang* golas and a number of excise and opium shops of his range. He also inspected several range and circle records. He checked tree-tax work in interior during the course of his tours and made important local enquiries at several places.

As in the previous year, he continued to hold charge of the Excise Intelligence Bureau throughout the year with a break of a few months as noted above and supervised the work of the Special staff employed for the prevention of the cases of smuggling of contraband opium, wild *bhang* and Nepal *ganja*.

During his short absence on leave late Khan Sahib Saiyid Muhammad Nawab officiated as 1st Deputy Commissioner of Excise and remained in charge of Southern Range with effect from the 8th May 1939 to the 31st May 1939. He was out on tour for 10 days and inspected circle records and a few excise and opium shops. From 1st June 1939 Khan Sahib Saiyid Fazal Hassan who was appointed to act as Second Deputy Commissioner (in addition to his substantive charge as Personal Assistant) in the resultant vacancy of late Khan Sahib Saiyid Muhammad Nawab was placed in charge of the Southern Range till Rai Bahadur Nripendra Nath Das's return from leave. He also remained in charge of this range from the 8th November 1939 to the 29th January 1940 during the officiating period of Rai Bahadur Nripendra Nath Das as Excise Commissioner. He was out on tour for 43 days and inspected the excise offices at Patna, Ranchi, Hazaribagh, Chaibassa, Purulia and Daltonganj. He visited the distillery at Ranchi and inspected a number of excise and opium shops. He checked tree-tax work during the course of his tours in the interior and inspected some circle records. He also attended the Excise Settlements in 8 districts in the Northern Range.

Babu Rameshwar Prasad Sinha was appointed to officiate as second Deputy Commissioner of Excise (in addition to his duty as Personal Assistant) in the vacancy caused by the officiating appointment of second Deputy Commissioner, Khan Sahib Saiyid Fazal Hassan as 1st Deputy Commissioner of Excise and he remained in charge of Southern Range from the 30th January 1940 to the 11th March 1940. He was out on tour for 13 days and during this short period he inspected the excise office at Dumka, two warehouses, some circle records and a number of excise and opium shops.

All the above three officers held charge of the Excise Intelligence Bureau simultaneously with the Southern Range and supervised the work of the Special staff.

There were changes in the personnel of the Deputy Commissioner of Excise, Northern Range, also during the year under report due to the sudden death of Khan Sahib Saiyid Muhammad Nawab. The late Khan Sahib held the post of the Deputy Commissioner of Excise, Northern Range from 1st April 1939 to the 3rd January 1940. He also officiated as 1st Excise Deputy Commissioner and remained in charge of both the ranges for a short period during the absence, on leave, of Rai Bahadur Nripendra Nath Das. The late Khan Sahib was out on tour for 92 days. He inspected the Sadr Excise offices of Shahabad, Saran, Darbhanga, Monghyr and Bhagalpur. He inspected several country spirit warehouses, *ganja* and *bhang* golas, a number of Excise and opium shops and a few outstills of his range. He also supervised the *ganja* cultivation at Bhagalpur and inspected the central *ganja* gola at Bhagalpur. He checked the tree-tax work during the course of his tours in the interior of his range. He supervised the work of the Special preventive staff posted along the Nepal borders. He also inspected the offices of some of the Inspectors and circle records of good many Circle Sub-Inspectors. He suddenly fell ill on the 30th December 1939 and died on the 3rd January 1940.

From the 4th January 1940 to the 31st March 1940 Khan Sahib Saiyid Fazal Hassan remained in charge of the Northern Range. He was out on tour for 33 days. He inspected the Sadr Excise office at Purnea. He presided and helped in the Annual Settlement of Excise and Opium licenses in the districts of Purnea, Champaran, Muzaffarpur, Darbhanga, Monghyr, Bhagalpur and Shahabad. He also supervised the work of the *ganja* cultivation at Bhagalpur and inspected a number of Excise and opium shops and a few outstills of his range. He checked the tree-tax work during the course of his tours in the interior of his range. He also supervised the work of the Special staff stationed on the Nepal border. He inspected the Circle records of some of the Sub-Inspectors and the country spirit warehouse at Sheikhpura in the district of Monghyr.

72. Inspector of Distilleries and warehouses.—Inspector Saiyid Ahmad Hussain was employed as Inspector of distilleries and warehouses from the 1st of April to the 5th of May and the 10th of July to the 30th of November. From the 6th of May to the 9th of July, he had been deputed to the district of Shahabad to officiate as Superintendent of Excise.

Inspector Mahesh Prasad Ray worked as Inspector of distilleries and warehouses from 1st December 1939 to 31st March 1940.

The former was out on tour for 45 days and inspected 27 warehouses and three distilleries. The latter was out on tour for 56 days and inspected 24 warehouses and two distilleries. He had also been deputed to Calcutta to see the working of the bonded laboratories. They were also in charge of the Manual Revision section.

Maulavi Saiyid Ahmad Hussain worked efficiently and diligently so long as he was employed as Inspector of distilleries and warehouses. His suggestions on technical matters were useful. He worked conscientiously before he was promoted to the rank of Excise Superintendent in charge of the *ganja* cultivation in Bhagalpur. Babu Mahesh Prasad Ray succeeded him as Inspector of distilleries and warehouses. He worked intelligently and picked up the work of Inspector of distilleries and warehouses quickly. He is a promising officer.

73. Special Excise staff.—The staff employed on Special duty consisted of 1 Inspector, 10 Sub-Inspectors, 37 Assistant Sub-Inspectors and 90 peons against the sanctioned strength of 1 Inspector, 12 Sub-Inspectors, 37 Assistant Sub-Inspectors and 91 peons. The remaining staff, viz., 2 Sub-Inspectors and 1 peon remained employed on district work. During the year under report the post of the Special Inspector of Excise was temporarily suspended and the supervision of the work of the Special staff was entrusted to the respective

Range Inspectors. The staff employed on Special duty were distributed as follows :—

——	Inspector.	Sub-Inspector.	Assistant Sub-Inspector.	Peon.
1	2	3	4	5
Excise Intelligence Bureau	..	1	1	4
PATNA				
(1) Patna City	..	1	1	4
(2) Mokameh	..	1	1	3
CHAMPARAN.				
(1) Raxaul	..	1	1	4
(2) Adapore	..	..	2	4
(3) Chauradano	..	..	1	2
(4) Ghorasahan	..	..	1	3
(5) Chainpur	..	..	1	2+1 (from 23rd October 1939).
(6) Bhelahi	..	..	1	3
(7) Sikta	..	..	1	2
(8) Mainatanr	..	..	1	2
(9) Narkatiaganj	..	..	1	2
(10) Sugauli	..	..	1	2
MUZAFFARPUR.				
(1) Sitamarhi	..	1	..	2
(2) Bairagnia	..	..	1	3
(3) Majorganj	..	..	1	2
(4) Bela	..	..	1	2
(5) Sursand	..	..	1	3
(6) Sonbarsa	..	..	1	2
DARBHANGA.				
(1) Laheriasarai (Temporarily withdrawn).	1	..	..	2
(2) Jainagar	..	1	1	3
(3) Padma	..	..	1	2
(4) Harlakhi	..	..	1	2

Sub-Inspector, five temporary Assistant Sub-Inspectors, one temporary clerk and ten temporary peons for three months from 15th August, 1939. For the supervision of *ganja* cultivation in the subsequent stages up to the manufacture and storing of *ganja* in the Central gola, Government sanctioned in their letter no. 5708-L.-S.-G., dated the 1st December 1939, one temporary Superintendent, one temporary clerk, one temporary office peon and two temporary orderly peons for the period from 1st December 1939 to 15th May 1940, and five temporary Excise Sub-Inspectors, thirty Assistant Sub-Inspectors and 150 temporary peons for the period from 1st December 1939 to 30th April 1940. Government in their letter no. 326-L. S.-G., dated the 16th January 1940, also sanctioned the entertainment of two temporary peons for one year from 16th December 1939 to 15th December 1940, for guarding the Sadr warehouse in the district of Bhagalpur. The cost of the temporary staff actually employed in the *ganja* work was recovered from the licensees who manufactured *ganja*.

78. Punishments.—One Inspector was censured and one had his promotion stopped for four months. Three Sub-Inspectors were degraded and 18 were censured. One Assistant Sub-Inspector was degraded and seven were censured. One clerk was degraded and four were censured. One peon was dismissed, two were censured, 15 were suspended and 24 were fined.

79. Inspection by Divisional Commissioners and District Officers.—No Sadr Excise office appears to have been inspected by any Divisional Commissioner. All the District Officers, except the Collectors of Gaya and Shahabad, and the Deputy Commissioners of Santal Parganas and Ranchi, inspected the Sadr Excise offices of their districts. The Collectors of Gaya and Shahabad and the Deputy Commissioners of Santal Parganas and Ranchi last inspected the Sadr Excise offices in their districts on 28th March 1938, 29th March 1938, 31st March 1939 and 25th March 1939, respectively.

80. Officers deserving of special mention.—The District Officers generally rendered every help to the department during the year. Messrs. D. P. Sharma (Palamau) and S. N. Russell (Singhbhum) took great pains to make the excise sales a success.

Mr. Lee, who held charge of the department during the first half of the last administrative year 1939-40 has sent the following note regarding the officers of the department. "The officers whom I consider to be specially deserving of mention during the first half of the last administrative year were the two Deputy Commissioners, Rai Bahadur Nripendra Nath Das and Khan Sahib Saiyid Muhammad Nawab. The latter died in service during the year. He was a great loss to the department being an officer who never spared himself when duty was to be done and whose work was always thorough.

My Personal Assistant, Khan Sahib Saiyid Fazal Hassan, who has now become Deputy Commissioner, as usual, deserves the highest commendation". Rai Bahadur Nripendra Nath Das, who officiated as Commissioner of Excise for a little over five months during the year under report, specially mentions Khan Sahib Saiyid Fazal Hassan and Babu Rameshwar Prasad Sinha as Personal Assistant and Excise Deputy Commissioner.

Mr. Lee and Rai Bahadur Nripendra Nath Das desire the following Excise Superintendents to be specially mentioned :—

(1) Khan Sahib Abdul Hafiz.
(2) Rai Sahib Ganesh Prasad Roy.
(3) Rai Sahib Hari Narayan Basu.
(4) Babu Shambhu Nath Roy.
(5) Babu Sujoy Chandra Aikat.
(6) Maulavi Saiyid Badiuddin.

Both the Inspectors of distilleries and warehouses, Maulavi Ahmad Hussain and Babu Mahesh Prasad Roy did well.

Mr. Lee also mentions Sub-Inspector C. Rawlins, who detected an important opium cultivation case at Koderma.

I have the honour to be,

SIR,

Your most obedient servant,

J. W. HOULTON

Commissio[n]...

APPENDICES.

APPENDIX A—IMPERIAL RETURNS.

APPENDIX B—PROVINCIAL TABLES.

APPENDIX A.

APPENDIX A.

IMPERIAL RETURN ... Revenue for the year 1939-40.

(Figures in colum... 43 and 47 are gross.)

Divisions and Districts.	Country Spirits. Duty on distillery spirits.	Country Spirits. License fees for sale of distillery spirits.	Country Spirits. Total receipts from distillery spirits.	Country Spirits. Receipts from outstills and other systems.	Country Spirits. Total receipts from country spirits.	Tari Tree-tax receipts.	...mented liquors. Other receipts from tari (license fees, etc.).	...mented liquors. Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	...mented liquors. Total receipts from fermented liquors, other than malt liquors.	Malt liquors. Duty on beer manufactured in India.	Malt liquors. License fees for sale of beer manufactured in India or elsewhere.	Malt liquors. Total receipts from beer.	Wines and Spirits. (Foreign liquors, other than Beer, medicated wines and commercial spirits.) Duty on wines and spirits manufactured in India, and classed as foreign liquors.	Wines and Spirits. License fees for the sale of foreign liquors generally, whether imported or manufactured in India.	Wines and Spirits. Total of columns 14 and 15.	Total of columns 6, 10, 13 and 16.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.																
Patna	3,69,883	1,54,632	5,23,515	...	5,23,515	[illegible]	70,699	...	4,95,811	...	...	...	...	8,015	8,015	9,66,941
Gaya	3,52,077	1,30,958	4,83,930	1,80,491	6,64,421	[illegible]	35,035	...	3,84,512	...	...	...	...	2,226	2,226	10,51,159
Shahabad	2,67,365	1,25,563	3,92,928	94,654	4,87,582	[illegible]	1,25,471	...	1,25,481	...	...	...	...	817	817	6,13,880
Total	9,89,325	4,11,148	14,00,373	2,75,145	16,75,518	[illegible]	2,31,205	...	9,45,304	...	...	...	...	11,058	11,058	26,31,880
TIRHUT DIVISION.																
...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,936	4,936	4,936
Champaran	1,08,276	1,41,857	2,50,133	2,915	2,53,048	[illegible]	31,884	141	1,37,378	...	...	...	...	1,153	1,153	3,91,579
Muzaffarpur	49,109	34,023	83,132	...	83,132	[illegible]	50,862	...	2,68,785	...	...	...	...	2,291	2,291	3,54,208
Darbhanga	47,690	42,220	89,910	...	89,910	[illegible]	54,579	...	3,07,599	...	...	...	...	2,273	2,273	3,99,782
Total	2,05,075	2,18,100	4,23,175	2,915	4,26,090	[illegible]	1,37,325	141	7,13,762	...	...	...	...	10,653	10,653	11,50,505
BHAGALPUR DIVISION.																
Monghyr	1,41,493	1,32,160	2,73,678	74,214	3,47,892	[illegible]	45,712	...	1,96,489	...	...	...	...	5,560	5,560	5,49,941
Bhagalpur	65,544	59,352	1,44,896	36,560	1,81,456	[illegible]	19,783	218	69,153	...	...	...	...	1,130	1,130	2,51,829
Purnea	1,08,162	1,23,629	2,31,791	...	2,31,791	...	26,217	2,276	28,493	...	...	...	...	1,923	1,923	2,62,207
Santal Parganas	24,104	22,243	46,347	4,48,713	4,95,060	...	35,044	81,580	1,06,624	...	...	...	...	1,269	1,269	6,03,953
Total	3,39,302	3,37,410	6,96,712	5,59,487	12,56,199	[illegible]	1,16,756	84,074	4,00,859	...	...	...	...	9,882	9,882	16,66,940
CHOTA NAGPUR DIVISION.																
Hazaribagh	...	...	...	7,94,217	7,94,217	...	13,374	4,147	17,521	...	...	...	...	2,621	2,621	8,14,359
Ranchi	207	...	207	3,92,260	3,92,467	...	838	9,131	9,059	...	...	...	...	5,139	5,139	4,07,665
Palamau	...	...	...	3,92,778	3,92,778	...	7,790	...	7,799	...	...	...	...	190	190	4,00,767
Manbhum	38,984	70,797	1,09,781	4,38,617	5,48,398	...	4,276	73,046	77,322	...	...	...	...	11,983	11,983	6,37,708
Singhbhum	2,03,493	2,18,173	4,21,666	2,58,352	6,80,018	...	638	32,620	33,258	...	...	...	...	16,431	16,431	7,29,707
Total	2,42,684	2,88,970	5,31,654	22,76,224	28,07,878	...	26,925	1,18,934	1,45,859	...	...	...	...	36,364	36,364	29,90,101
GRAND TOTAL	17,96,286	13,55,628	30,51,914	31,13,771	61,65,685	[illegible]	5,12,311	2,03,149	22,05,784	...	...	...	(a) 59,946	(b) 69,756	1,29,702	85,01,171
GRAND TOTAL FOR 1938-39	18,75,470	12,10,947	30,95,417	34,07,447	65,02,864	[illegible]	4,97,483	2,21,361	24,84,983	...	...	...	76,238	64,297	1,40,535	91,28,382

(a) Rs. 59,946 represents duty on India-made foreign liquor recovered from other provinces through exchange account.

(b) Includes Rs. 1,799 representing half the amount of license fees on foreign liquor collected in Bengal on sales to private consumers in Bihar by the dealers in Bengal.

APPENDIX A.

Imperial Returns … *Revenue for the year* 1939-40—contd.

(Figures in columns 43 and 47 are gross)—*contd.*

Divisions and Districts.	Duties on medicinal and toilet preparations containing alcohol opium, etc.: Duty on spirits used in manufacture of medicines, and on rectified spirits and absolute alcohol used for medicinal purposes.	Duty on spirits used for other commercial, scientific or industrial purposes.	Total of columns 18 and 19.	Receipts from commercial spirits including denatured spirits and medicated wines: License fees for medicated wines.	License fee for commercial spirits.	Permit fees on denatured spirit.	Vend fees on denatured spirits.	Total of columns 20 to 21 (b)	Sale proceeds of … opium: Cost price.
1	18	19	19(*a*)	20	21	21(*a*)	21(*b*)	22	23
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.									
Patna	2,690	771	3,461	596	173	...	3,713	4,482	6,266
Gaya	101	7,728	7,829	200	20	...	1,195	1,415	6,964
Shahabad	47	...	47	50	45	...	1,049	1,144	3,344
Total ...	2,838	8,499	11,337	846	238	...	5,957	7,041	16,574
TIRHUT DIVISION.									
Saran	494	...	494	64	21	...	1,597	1,682	2,067
Champaran	21	...	21	...	16	...	947	963	1,835
Muzaffarpur	62	...	62	250	17	...	1,800	2,067	3,390
Darbhanga	390	...	390	250	12	...	1,340	1,602	3,583
Total ...	967	...	967	564	66	...	5,684	6,314	10,878
BHAGALPUR DIVISION.									
Monghyr	5,192	...	5,192	106	20	...	3,214	3,340	3,969
Bhagalpur	56	5,659	5,715	200	16	...	1,305	1,521	4,906
Purnea	38	...	38	300	5	...	1,717	2,022	14,590
Santal Parganas	13	...	13	100	...	...	938	1,038	4,383
Total ...	5,299	5,659	10,958	706	41	...	7,234	7,981	27,847
CHOTA NAGPUR DIVISION.									
Hazaribagh	32	...	32	50	6	...	984	1,040	5,944
Ranchi	223	...	222	50	30	...	1,407	1,487	5,687
Palamau	71	...	71	50	8	...	314	372	3,628
Manbhum	205	...	205	200	22	...	2,211	2,433	5,826
Singhbhum	193	...	193	450	4	...	2,935	3,389	13,734
Total ...	723	...	723	800	70	...	7,851	8,721	33,718
GRAND TOTAL ...	(*a*) 31,324	14,158	(*a*)45,482	2,916	415	...	26,726	30,057	89,017
GRAND TOTAL FOR 1938-39 ...	17,311	16,381	33,692	3,150	953	...	24,842	28,945	1,53,240

Divisions and Districts.	Opium: Duty on opium, other than excise opium.	License fees for sale of opium (wholesale and retail).	Fees for morphia licenses and for permits for manufacture and sale of medicinal preparations of opium (druggists' permits).	Total receipts from opium.	Hemp drugs: Sale-proceeds: *Ganja.* Cost price.	*Ganja.* Duty.	*Charas.* Cost price.	*Charas.* Duty.	*Bhang.* Cost price.	*Bhang.* Duty.	License fees, wholesale and retail, from— *Ganja.*
1	25	26	27	28	29	30	31	32	33	34	35
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.											
Patna	...	4,811	39	52,363	...	94,956	...	...	...	4,662	69,970
Gaya	...	4,810	36	57,686	...	93,095	...	...	...	8,238	83,900
Shahabad	...	4,620	22	28,228	...	1,49,832	...	...	...	5,137	1,17,374
Total	...	14,241	97	1,38,277	...	3,37,883	...	...	...	18,037	2,71,244
TIRHUT DIVISION.											
Saran	...	2,056	48	18,754	...	...	...	...	...	...	...
Champaran	...	1,442	26	15,761	...	64,290 *3,900*	...	...	...	218	40,247
Muzaffarpur	...	2,946	39	28,880	...	36,911 *120*	...	...	..	323	29,011
Darbhanga	...	2,743	43	30,376	...	37,513 *6,510*	...	...	...	102	38,847
Total	...	10,087	156	93,771	...	1,38,714 *10,530*	...	...	...	642	1 17,105
BHAGALPUR DIVISION.											
Monghyr	...	4,012	26	34,364	...	1,26,181	...	...	...	491	91,789
Bhagalpur	...	4,952	16	41,019	...	68,180 *300*	...	...	...	937	63,609
Purnea	...	14,547	36	1,26,173	...	57,566 *6,435*	...	...	...	196	52,347
Santal Parganas	...	3,720	19	37,262	...	41,002	...	...	...	1,496	28,359
Total	...	27,231	97	2,38,818	...	2,92,929 *6,735*	...	...	...	3,060	2,35,095
CHOTA NAGPUR DIVISION.											
Hazaribagh	...	6,271	14	51,575	...	30,971	...	...	...	2,225	31,210
Ranchi	...	7,051	27	50,495	...	11,675	...	...	...	663	7,182
Palamau	...	4,747	7	31,764	...	11,285	...	...	...	1,748	8,305
Manbhum	...	6,956	1	51,337	...	58,550	...	...	...	3,172	36,273
Singhbhum	...	10,784	12	1,08,081	..	38,651	...	...	...	2,978	10,413
Total	...	35,809	61	2,93,252	...	1,51,132	...	...	...	10,786	92,382
GRAND TOTAL	...	87,368	411	7,64,118	...	9,20,058 *17,265*	...	...	...	32,525	7,15,826
GRAND TOTAL FOR 1938-39	...	84,209	471	8,39,540	...	10,12,258 *25,400*	...	...	...	30,857	7,60,379

(*a*) Includes Rs. 21,497 representing duty on spirits contained in medicinal [and] toilet preparations recovered from other provinces through exchange account.

Figures in italics repr[esent] revenue from excisable articles issued to Foreign and Feudatory States.

10 16 Excise.

APPENDIX A.

IMPERIAL RETURN Revenue *for the year* 1939-40—concld.

(Figures in columns ... and 47 are gross)—*concld.*

Divisions and Districts.	Hemp drug. Licence fees, wholesale and retail, from— Charas.	Bhang.	Medicinal preparations of hemp drugs (druggists' permits).	Warehouse dues.	Total receipts from hemp drugs.	License fees for sale of cocaine and its allied drugs.	Fines and forfeitures.
1	36	37	38	39	40	41	42
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.							
Patna	...	2,893	4	...	1,72,485	38	[illegible]
Gaya	...	8,248	9	...	1,93,490	...	[illegible]
Shahabad	...	5,766	1	...	2,78,110	1	[illegible]
Total	...	16,907	14	...	6,44,085	39	[illegible]
TIRHUT DIVISION.							
Saran	...	...	16	...	16	4	[illegible]
Champaran	...	190	2	...	1,13,947 / *3,900*	...	[illegible]
Muzaffarpur	...	260	7	...	66,511 / *120*	...	[illegible]
Darbhanga	...	204	4	...	76,670 / *6,510*	...	[illegible]
Total	...	654	29	...	2,57,144 / *10,530*	4	[illegible]
BHAGALPUR DIVISION.							
Monghyr	...	300	7	...	2,18,759	...	[illegible]
Bhagalpur	...	932	13	...	1,32,671 / *300*	5	[illegible]
Purnea	...	182	11	...	1,10,302 / *6,435*	7	[illegible]
Santal Parganas	...	670	5	...	71,472	3	[illegible]
Total	...	2,084	36	...	5,33,204 / *6,735*	15	[illegible]
CHOTA NAGPUR DIVISION.							
Hazaribagh	...	2,051	3	...	56,460	...	[illegible]
Ranchi	...	530	12	...	20,062	...	[illegible]
Palamau	...	2,710		...	24,051	...	[illegible]
Manbhum	...	4,666	22	...	1,02,682	28	[illegible]
Singhbhum	...	3,228	14	...	64,284	...	[illegible]
Total	...	13,185	54	...	2,67,539	28	[illegible]
GRAND TOTAL	...	32,830	133	...	17,01,972 / **17,265*	86	[illegible]
GRAND TOTAL FOR 1938-39	...	35,065	181	...	18,88,734 / *25,400*	60	[illegible]

Divisions and Districts.	Government commercial undertaking to which Chapter 2 of the Account Code applies. Distilleries. Government. Fees from distillers.	Rent and miscellaneous sale proceeds.	Private. Fees from distilleries.	Rent and miscellaneous sale proceeds.	Miscellaneous.	Grand total of columns 1 to 47.	Deduct from column 48. Refunds.	Expenditure as per Return II.	Total net excise revenue in the year.
1	43	44	45	46	47	48	49	50	51
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA DIVISION.									
Patna	...	...	...	...	1,625	12,08,960	723	1,06,161	11,02,076
Gaya	...	...	...	...	5,873	13,17,561	2,925	1,00,872	12,13,764
Shahabad	...	...	...	...	369	9,27,893	614	52,009	8,75,270
Total	...	...	...	...	7,867	34,54,414	4,262	2,59,042	31,91,110
TIRHUT DIVISION.									
Saran	...	...	...	...	156	28,649	40	77,971	—49,362
Champaran	...	...	...	...	664	5,25,050 / *3,900*	102	64,139	4,64,709
Muzaffarpur	...	...	...	...	1,518	4,56,477 / *120*	598	80,600	3,75,399
Darbhanga	...	...	...	...	1,896	5,14,388 / *6,510*	196	71,931	4,48,771
Total	...	...	...	...	4,234	15,24,564 / *10,530*	936	2,94,641	12,39,517
BHAGALPUR DIVISION.									
Monghyr	...	...	...	...	926	8,17,872	4,808	71,304	7,41,760
Bhagalpur	...	...	...	...	8,630	4,43,612 / *300*	2,100	90,393	3,51,419
Purnea	...	...	...	...	244	5,04,020 / *6,435*	213	56,629	4,53,613
Santal Parganas	...	...	...	...	221	7,19,269	913	71,249	6,47,107
Total	...	...	...	...	10,021	24,84,773 / *6,735*	8,034	2,89,575	21,93,899
CHOTA NAGPUR DIVISION.									
Hazaribagh	...	...	...	...	1,752	9,25,237	136	51,564	8,73,527
Ranchi	...	...	...	...	2,519	4,82,403	478	72,002	4,09,923
Palamau	...	...	...	...	119	4,59,039	17	35,232	4,23,790
Manbhum	...	...	...	...	259	7,98,235	25,010	61,438	7,11,787
Singhbhum	...	...	...	...	2,791	9,08,445	897	36,100	8,71,948
Total	...	...	...	...	7,440	35,73,349	26,038	2,56,336	32,90,975
GRAND TOTAL	...	...	...	...	29,562(b)	1,11,20,342(c) / *17,265*	49,579(d)	13,26,613(a)	97,61,415
GRAND TOTAL FOR 1938-39	...	...	...	...	38,648	1,19,81,654 / *25,400*	34,754	12,93,740	1,06,78,560

*Figures in italics represent revenue from excisable articles issued ... Foreign States.

(a) Includes Rs. 80,386 as charges for controlling office and Rs. 1,43,633 as cost price of opium supplied to the Excise Department.

(b) Includes Rs. 27 license fee of unfermented *tari*.

(c) Includes Rs. 59,946 as duty on India-made foreign liquor, Rs. 1,799 representing half the amount of license fees on foreign liquor ... collected in Bengal on sale to private consumers in Bihar and Rs. 31,497 representing duty on spirit contained in medicinal and toilet preparations recovered from other provinces.

(d) Includes Rs. 10,309 refunded to other provinces.

APPENDIX A.

Imperial Return I-A.—*Supplementary table showing the duty realized (a) in other British Indian pr[ovinces] on excisable articles exported to Bihar, and (b) in Bihar on excisable arti[cles ex]ported to other British Indian provinces.*

Description of excisable articles.	Amount of duty realized in other provinces in India on excisable articles exported to Bihar.					Amount of duty realized in Bihar on excisable articles exported to other In[dian] provinces.					
	In the United Provinces.	In Bengal.	In the Punjab.	In Bombay.	Total.	To the United Provinces.	To Bengal.	To Assam.	To Orissa.	To	To
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India-made foreign liquor	25,451	28,679	5,816	...	59,946	...	...	...	...	...	...
Spirituous, medicinal and toilet preparations including Medicated Wines (Mritasanjibani).	...	21,337	...	160	21,497	3,538	5,649	626	495	...	...

APPENDIX A.

Imperial Return II.—*Expenditure*, 1939-40.

Names of Divisions and Districts.	Pay of officers and Establishment.	Allowances other than rewards.	Supplies and Services other than rewards.		Contingencies and special charges other than rewards.	Rewards.	Cost of opium supplied to the Excise department.	Cost of *ganja* purchased.	Cost of *charas* purchased.	Cost of *bhang* purchased.	Assignments and compensations.	Government commercial undertakings to which Chapter 2 of the Account Code applies.		Total charges.
			Construction and repair of buildings.	Other charges.								Additions to plants and machineries.	Depreciation.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Excise Commissioner's Office.	63,696	9,949	...	2,260	4,481	...	...	...	...	...	...	...	...	80,386
PATNA DIVISION.														
Patna	63,161	21,683	...	600	19,323	1,394	...	...	...	...	...	...	...	1,06,161
Gaya	68,769	23,265	...	646	3,206	3,200	...	...	...	...	2,786	...	...	1,00,872
Shahabad	35,756	13,495	...	441	1,190	574	...	...	...	...	553	...	...	52,009
Total ...	1,67,686	58,413	...	1,687	22,719	5,168	...	...	...	...	3,339	...	...	2,59,042
TIRHUT DIVISION.														
Saran	44,625	19,869	...	513	4,264	8,700	...	...	...	...	...	...	...	77,971
Champaran	42,419	17,700	157	722	1,235	1,906	...	...	...	...	—	...	...	64,139
Muzaffarpur	53,360	22, 00	...	1,177	1,541	1,500	...	...	...	...	622	...	...	80,600
Darbhanga	48,047	19,325	275	905	1,590	1,700	...	...	...	...	89	...	...	71,931
Total ...	1,88,451	79,294	432	3,317	8,630	13,806	...	...	...	...	711	...	...	2,94,641
BHAGALPUR DIVISION.														
Monghyr	45,419	18,931	...	880	1,525	3,150	...	...	...	...	1,408	...	...	71,364
Bhagalpur	68,105	18,637	100	518	1,463	1,570	...	...	...	...	...	...	...	90,393
Purnea	39,913	13,725	225	339	1,615	799	...	...	...	...	13	...	...	56,629
Santal Parganas ...	46,870	19,062	...	337	1,592	3,379	...	...	...	...	...	...	...	71,249
Total ...	2,00,307	70,355	325	2,074	6,195	8,898	...	...	...	...	1,4[illegible]2	...	...	2,80,575
CHOTA NAGPUR DIVISION.														
Hazaribagh	29,455	17,400	...	734	1,020	2,955	...	...	...	...	...	...	...	51,564
Ranchi	43,447	21,626	...	393	2,081	3,900	...	...	...	...	555	...	...	72,002
Palamau	23,315	10,331	...	331	630	625	...	...	...	...	...	...	...	35,232
Manbhum	36,031	17,589	...	350	1,623	5,845	...	...	...	...	...	...	...	61,438
Singhbhum	21,263	10,633	...	327	1,207	2,650	...	...	...	...	...	...	...	36,100
Total ...	1,53,531	77,579	...	2,135	6,561	15,975	...	...	...	...	555	...	...	2,56,336
Grand Total ...	7,73,671	2,95,020	757	11,473	48,586	43,847	1,46,633	...	...	...	6,026	...	...	13,26,613
Total for 1938-39 ...	7,73,410	2,65,916	671	14,361	31,735	36,582	1,68,630	...	...	...	3,335	...	...	12,93,740

APPENDIX A.

Imperial Return III.—Shops and Licenses.

Names of Divisions and Districts.	Manufacture of Liquor for sale of— Breweries.	Government distilleries.	Private distilleries.	Outstills.	Number of wholesale licenses for sale of— Country spirit.	Liquors, other than commercial spirits imported or manufactured in India and classed as foreign liquor.	Commercial spirits, including denatured spirits and medicated wines.	Opium.	*Ganja.*	*Charas.*	*Bhang.*	Number of tappers licenses.	Country Liquors. Number of shops licensed for retail sale of— Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under outstill system (permanent).	Fermented *tari*.	Unfermented *tari*.	Other country fermented liquors (pachwai, etc.) (Ordinary licenses).	Other country fermented liquors ...
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
BIHAR.																			
PATNA DIVISION.																			
Patna ...	...	...	...	...	1	5	1	...	3	...	2	...	115	...	...	2,338	...	...	[illegible]
Gaya ...	...	...	1	...	1	...	1	...	4	...	4	...	113	...	27	1,384	...	...	[illegible]
Shahabad ...	...	...	...	...	2	...	...	...	4	...	4	360	82	...	33	351	...	...	[illegible]
Total ...	...	...	1	...	4	5	2	...	11	...	10	360	310	...	60	4,073	...	...	[illegible]
TIRHUT DIVISION.																			
Saran ...	...	...	1	...	...	1	1	...	...	...	...	...	...	...	...	...	...	...	[illegible]
Champaran ...	...	...	...	...	1	...	...	...	3	...	1	279	78	...	3	279	...	...	[illegible]
Muzaffarpur ...	...	...	...	...	1	...	1	...	2	...	1	...	57	...	...	1,218	94	...	[illegible]
Darbhanga ...	...	...	...	...	1	1	...	...	4	...	1	...	61	...	...	1,719	...	...	[illegible]
Total ...	...	...	1	...	3	2	2	...	9	...	3	279	196	...	3	3,216	94	...	[illegible]
BHAGALPUR DIVISION.																			
Monghyr ...	...	...	1	...	2	1	3	...	3	...	3	...	102	...	23	810	...	...	[illegible]
Bhagalpur ...	...	...	1	...	1	...	...	...	2	...	1	517	84	...	32	284	...	...	[illegible]
Purnea ...	...	...	...	...	2	...	...	...	3	...	1	469	114	...	...	47	...	...	[illegible]
Santal Parganas ...	...	...	...	...	2	1	...	...	4	...	3	611	23	...	125	169	...	45	[illegible]
Total ...	...	...	2	...	7	2	3	...	12	...	8	1,597	323	...	180	1,310	...	45	[illegible]
CHOTA NAGPUR DIVISION.																			
Hazaribagh ...	...	...	...	...	...	...	...	...	2	...	2	79	...	...	91	79	...	1	[illegible]
Ranchi ...	...	...	1	...	...	...	1	...	1	...	1	11	...	...	100	11	1	169	[illegible]
Palamau ...	...	...	...	...	...	...	...	...	1	...	1	101	...	...	110	101	...	...	[illegible]
Manbhum ...	...	...	...	...	2	3	...	...	2	...	2	99	7	...	84	7	...	38	[illegible]
Singhbhum ...	...	...	...	...	1	2	...	...	1	...	1	5	8	...	45	5	...	117	[illegible]
Total ...	...	...	1	...	3	5	1	...	7	...	7	295	15	...	439	203	1	325	[illegible]
GRAND TOTAL ...	...	...	5	...	17	14	8	...	39	...	28	2,531	844	...	682	8,832	95	370	[illegible]
GRAND TOTAL FOR 1938-39.	...	...	5	...	18	14	8	...	41	...	28	2,800	885	...	803	8,943	3	445	[illegible]

Names of Divisions and Districts.	*Malt liquors only.*	Foreign Liquors. Retail Licenses—Number for sale of— Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding-houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding *canteens*).	Liquor in canteens.	Liquors in railway refreshment rooms, dâk bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Number of licenses for retail sale of— Raw opium.	*Ganja.*	*Charas.*	*Bhang.*	Retail licenses—Number for sale of— Opium and its preparations for medicinal purposes only (Ordinary Druggists' permits).	Morphia (Special Druggists' permits).	Hemp drugs for medicinal purposes only (Druggists' permits).	Cocaine (Druggists' permits).
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
BIHAR.																		
PATNA DIVISION.																		
Patna ...	...	6	14	6	3	3	2	...	95	80	23	68	...	43	...	59	4	25
Gaya ...	...	2	5	...	...	1	4	...	17	48	16	77	...	47	5	15	10	13
Shahabad ...	...	1	4	4	...	1	1	...	13	29	19	91	...	50	21	20	1	13
Total ...	...	9	23	10	3	5	7	...	125	157	58	236	...	140	26	94	15	51
TIRHUT DIVISION.																		
Saran ...	...	1	4	...	...	3	3	...	11	51	6	...	...	...	47	...	4	3
Champaran ...	...	2	8	...	...	3	...	...	16	32	16	74	...	14	21	...	4	6
Muzaffarpur ...	...	2	4	1	1	2	5	...	11	44	13	52	...	12	35	...		5
Darbhanga ...	...	...	12	...	...	2	5	...	20	45	29	63	...	4	1	38	4	7
Total ...	...	5	28	1	1	10	13	...	58	172	64	189	...	30	104	38	18	21
BHAGALPUR DIVISION.																		
Monghyr ...	...	8	4	...	...	6	...	...	25	37	24	109	...	25	20	...	9	7
Bhagalpur ...	...	2	3	...	...	1	...	...	14	27	39	120	...	26	...	16	6	3
Purnea ...	...	...	6	...	...	2	...	...	9	35	82	127	...	15	18	16	9	7
Santal Parganas ...	...	1	7	...	...	3	...	...	3	31	21	77	...	15	12	10	4	5
Total ...	...	11	20	...	...	12	...	...	51	130	166	433	...	81	50	42	28	22
CHOTA NAGPUR DIVISION.																		
Hazaribagh ...	...	7	2	2	...	1	...	...	14	29	26	34	...	25	2	6	5	14
Ranchi ...	...	2	7	6	...	1	3	...	12	30	25	33	...	10	3	...	9	19
Palamau ...	...	...	4	...	...	...	...	...	7	10	15	24	...	20	6	...	3	6
Manbhum ...	...	12	14	...	...	4	...	...	25	35	15	40	...	13	1	9	21	15
Singhbhum ...	...	11	5	1	...	3	7	...	14	38	18	20	...	10	1	11	13	5
Total ...	...	32	32	9	...	9	10	...	72	143	102	151	...	78	13	26	51	59
GRAND TOTAL ...	...	57	103	20	4	36	30	...	306	601	390	1,009	...	329	193	200	112	153
GRAND TOTAL FOR 1938-39.	...	57	99	16	4	35	37	...	286	562	399	1,066	...	361	176	194	194	147

APPENDIX A.

IMPERIAL RETURN IV—*Consumption, Rates of Duty and Prices.*

Names of Divisions and Districts.	Country spirit: Issues in Imperial gallons: At the strength of 25° U. P.	At the strength of 30° U. P.	At the strength of 50° U. P.	At the strength of 60° U. P.	At the strength of 70° U. P.	At the strength of 72·6° U. P.	At the strength of 80° U. P.	At the strength of 85° U. P.	At the strength of 88·3° U. P.	Equivalent of London proof of total of columns 2, 3 and 4 to 4 (f).	Rates of duty per L. P. gallon.
1	2	3	4	4(a)	4(b)	4(c)	4(d)	4(e)	4(f)	5	6
PATNA DIVISION.											Rs. a. p. Rs. a. p.
Patna ...	...	...	23,208	...	...	341,052	...	...	...	98,013·3	3 2 0 to 4 6 0
Gaya ...	...	...	8,495	...	...	348,602	...	...	...	1,00,113·0	3 2 0 to 4 6 0
Shahabad ...	...	...	3,777	...	...	287,424	...	...	...	80,930·1	3 2 0 to 4 6 0
Total ...	...	...	35,570	...	...	950,078	...	...	...	2,79,056·2	
TIRHUT DIVISION.											
Saran ...	...	...	...	...	...	...	...	...	...	...	...
Champaran ...	...	...	2,064	...	...	247,320	...	...	...	69,054·9	1 4 0 to 4 6 0
Muzaffarpur ...	...	...	3,067	...	...	63,104	...	...	...	18,887·1	3 2 0 to 4 6 0
Darbhanga ...	...	...	4,242	...	...	50,888	...	...	...	16,115·2	1 4 0 to 4 6 0
Total ...	...	...	9,363	...	...	361,312	...	...	...	1,04,057·2	
BHAGALPUR DIVISION.											
Monghyr ...	...	...	4,006	...	...	186,996	...	...	...	53,426·9	1 4 0 to 4 6 0
Bhagalpur ...	...	...	3,141	...	...	118,000	...	...	...	34,020·5	1 4 0 to 4 6 0
Purnea ...	...	...	4,628	...	...	211,280	...	...	...	60,416·0	1 4 0 to 4 6 0
Santal Parganas ...	...	...	...	15,465	13,419	...	...	...	...	10,211·7	2 3 0 to 4 6 0
Total ...	...	...	11,775	15,465	13,419	116,276	...	...	...	158,075·1	
CHOTA NAGPUR DIVISION.											
Hazaribagh ...	...	...	...	...	...	...	...	...	...	...	...
Ranchi ...	...	...	...	...	...	...	...	...	...	...	...
Palamau ...	...	...	...	...	...	...	...	...	...	...	...
Manbhum ...	...	...	5,825	...	448	48,924	7,944	...	...	18,098·8	1 4 0 to 3 0 6
Singhbhum ...	...	...	16,080	...	235,092	...	12,275	...	...	81,148·0	1 4 0 to 6 10 0
Total ...	...	...	21,905	...	235,640	48,924	20,696	...	...	99,237·8	......
GRAND TOTAL ...	...	...	78,643	15,465	249,059	1,876,590	20,696	...	...	640,426·5	......
GRAND TOTAL FOR 1938-39 ...	...	19,371	62,204	16,064	247,233	1,843,286	78,309	...	...	719,867·8	......

Names of Divisions and Districts.	Cost price per L. P. gallon.	Retail price per bulk gallon.	Foreign liquors: Imported Liquors: Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.	Liquors manufactured in India and classed as foreign liquors: Spirits in Imperial gallons.	Malt liquors in Imperial gallons.	Commercial spirits: Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.
1	7	8	9	10	11	12	13	14	15	16
PATNA DIVISION.	Rs. a. p.	Rs. a. p. to Rs. a. p.								
Patna ...	1 1 6	1 8 0 to 4 0 0	...	...	...	2,030	12,010	319	6,951	241
Gaya ...	1 1 6	1 8 0 to 4 0 0	396	70	3,224	168	...	5	2,311	91
Shahabad ...	1 1 6	1 8 0 to 4 0 0	9	104	310	224	384	4	1,939	21
Total ...	...	...	405	174	3,534	2,422	12,394	328	11,201	353
TIRHUT DIVISION.										
Saran ...	...	...	...	...	...	...	...	...	3,035	...
Champaran ...	1 1 6	1 0 0 to 4 8 0	363	51	767	71	...	...	1,654	12
Muzaffarpur ...	1 1 6	1 0 0 to 4 8 0	492	126	2,214	242	11	11	3,043	136
Darbhanga ...	1 1 6	1 0 0 to 4 8 0	729	149	1,645	89	33	5	2,750	74
Total ...	..	...	1,584	326	4,626	402	44	16	10,482	222
BHAGALPUR DIVISION.										
Monghyr ...	1 1 6	1 8 0 to 4 8 0	303	546	7,138	610	289	536	4,138	48
Bhagalpur ...	1 1 6	1 8 0 to 4 8 0	361	47	1,295	21	...	10	2,770	15
Purnea ...	1 1 6	1 8 0 to 4 8 0	239	68	1,661	399	...	1	3,124	62
Santal Parganas ...	1 1 6	1 8 0 to 3 0 0	234	32	1,535	145	57	...	1,887	3
Total ...	...	...	1,137	693	11,629	1,175	346	547	11,914	123
CHOTA NAGPUR DIVISION.										
Hazaribagh ...	...	...	423	95	3,413	325	...	6	1,940	1
Ranchi ...	...	...	940	232	5,049	1,109	18	15	2,778	43
Palamau ...	...	...	38	27	...	3	...	...	674	...
Manbhum ...	1 1 6	1 0 0 to 4 0 0	2,568	447	16,978	1,411	32	2	3,692	184
Singhbhum ...	1 1 6	1 0 0 to 4 0 0	2,320	589	23,776	1,476	...	154	6,042	17
Total ...	...	...	6,289	1,390	49,216	4,324	50	177	15,126	405
GRAND TOTAL ...	...	...	9,415	2,583	69,005	8,323	12,834	1,068	48,723	1,103
GRAND TOTAL FOR 1938-39 ...	...	...	12,375	3,575	71,725	6,423	3,555	665	48,973	1,010

APPENDIX A.

IMPERIAL TABLE IV.—Consumption and Rates of Duties and Prices—concld.

Opium and other drugs.

Name of Division and District.	Issues in seers of excise opium.	Retail sales in seers of other opium (e.g., Punjab grown, Punjab Hill States, and Malwa).	Wholesale price of opium to retail vendors, per seer. Cost price.	Duty.	Average retail price of opium, per seer.	Sales of morphia, in lbs. oz. grs.	Charas. Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.
1	17	18	19	20	21	22	23	24	25	26
			Rs. a. p.	Rs. a. p.	Rs. Rs.	Lbs. oz. grs.				
PATNA DIVISION.										
Patna	341	...	18 6 0	121 10 0	160	2 6 0	...	...	...	...
Gaya	379	...	18 6 0	121 10 0	160	2 2 43	...	...	...	...
Shahabad	182	...	18 6 0	121 10 0	160	4 5 396	...	...	...	...
Total ...	902	...	...	...	...	8 14 2	...	...	...	...
TIRHUT DIVISION.										
Saran	113	...	18 6 0	121 10 0	160	0 1 103	...	...	...	...
Champaran	100	...	18 6 0	121 10 0	160	0 5 0	...	...	...	...
Muzaffarpur	183	...	18 6 0	121 10 0	160	0 0 404	...	...	...	...
Darbhanga	195	...	18 6 0	121 10 0	160	0 2 37	...	...	...	...
Total ...	591	...	...	...	...	0 9 97	...	...	...	...
BHAGALPUR DIVISION.										
Monghyr	216	...	18 6 0	121 10 0	160	0 4 57	...	...	...	...
Bhagalpur	267	...	18 6 0	121 10 0	160	2 1 0	...	...	...	...
Purnea	794	...	18 6 0	121 10 0	160	0 1 413	...	...	...	...
Santal Parganas	239	...	18 6 0	121 10 0	160	0 9 355	...	...	...	...
Total ...	1,516	...	...	...	...	3 0 388	...	...	...	...
CHOTA NAGPUR DIVISION.										
Hazaribagh	323	...	18 6 0	121 10 0	160	0 1 4	...	...	...	...
Ranchi	310	...	18 6 0	121 10 0	160	2 1 10	...	...	...	...
Palamau	192	...	18 6 0	121 10 0	160	0 0 22	...	...	...	...
Manbhum	317	...	18 6 0	121 10 0	160	0 4 15	...	...	...	...
Singhbhum	693	...	18 6 0	121 10 0	160	1 0 113	...	...	...	...
Total ...	1,835	...	...	...	...	3 6 164	...	...	...	...
GRAND TOTAL ...	4,844	...	18 6 0	121 10 0	...	15 14 214	...	...	...	...
GRAND TOTAL FOR 1938-39 ...	8,299	...	19 4 0	70 12 0	...	42 9 96	...	...	...	...

Name of Division and District.	Ganja. Sales in seers.	Cost price per seer.	Duty per seer.	Retail price per seer.	Bhang. Sales in seers of bhang and its preparations.	Cost price per seer.	Duty per seer.	Retail price per seer.	Sale of cocaine in lbs. oz. grs.
1	27	28	29	30	31	32	33	34	35
		Rs. a. p. Rs. a. p.	Rs. Rs.	Rs. Rs.		Rs. a. p. Rs. a. p.	Rs. a. p.	Rs. a. p. Rs. a. p.	Lbs. oz. gr.
PATNA DIVISION.									
Patna	1,973	4 7 0 to 4 13 0	50	100	1,232	0 5 0	4 0 0	10 0 0	0 2 138
Gaya	1,928	4 12 0 to 5 0 0	50	100	2,124	0 6 0	4 0 0	10 0 0	0 2 326
Shahabad	3,111	5 0 0 to 5 4 0	50	100	1,328	0 6 0	4 0 0	10 0 0	0 1 167
Total	7,012	...	...	...	4,684	...	...	...	0 6 194
TIRHUT DIVISION.									
Saran	...	...	...	...	...	...	...	...	0 0 207
Champaran	1,309 / *130*	5 0 0	50	100	50	0 6 0	4 0 0	10 0 0	0 1 52
Muzaffarpur	736 / *4*	4 14 0 to 5 0 0	50	100	78	0 7 0	4 0 0	10 0 0	0 0 202
Darbhanga	748 / *217*	5 0 0 to 5 1 0	50	160	25	0 6 0	4 0 0	10 0 0	0 0 382
Total	2,793 / *351*	...	...	...	153	...	...	...	0 2 406
BHAGALPUR DIVISION.									
Monghyr	2,541	4 10 0 to 4 12 9	50	100	120	0 6 0	4 0 0	10 0 0	0 7 0
Bhagalpur	1,366 / *10*	4 8 0 to 4 10 0	50	100	237	0 5 0	4 0 0	10 0 0	0 0 310
Purnea	1,145 / *215*	4 12 0 to 4 14 0	50	100	47	0 5 6	4 0 0	10 0 0	0 0 158
Santal Parganas	821	4 12 0 to 5 2 0	50	100	355	0 7 0	4 0 0	10 0 0	0 0 32
Total	5,873 / *225*	...	...	...	759	...	...	...	0 8 63
CHOTA NAGPUR DIVISION.									
Hazaribagh	618	4 10 0 to 5 4 0	50	100	535	0 6 0	4 0 0	10 0 0	0 0 434
Ranchi	232	6 0 0	50	100	165	0 12 0	4 0 0	10 0 0	0 1 6
Palamau	225	5 6 0	50	100	434	0 6 0	4 0 0	10 0 0	0 0 177
Manbhum	1,171	5 10 0 to 5 12 0	50	100	793	0 8 0	4 0 0	10 0 0	0 1 156
Singhbhum	770	6 4 0	50	100	737	0 8 0	4 0 0	10 0 0	0 0 162
Total	3,216	...	...	...	2,664	...	...	...	0 4 61
GRAND TOTAL	18,694 / *576*	...	...	...	8,360	...	...	...	1 5 287
GRAND TOTAL FOR 1938-39	28,746 / *1,390*	...	...	...	10,319	...	...	...	1 15 305

Figures in italics represents issue to foreign and Feudatarys States.

APPENDIX A.

IMPERIAL RETURN IV-A.—*Imports and exports of excisable articles of different descriptions from and to other British Provinces* (a) *on payment of duty and* (b) *in bond.*

Description of excisable articles.	Imports.									Exports.								
	Duty paid.						In bond.			Duty paid.						In bond.		
	From—		From—		Total.		From—	From—	Total.	To—		To—		Total.		To—	To—	Total.
	Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.				Quantity.	Amount of duty.	Quantity.	Amount of duty.	Quantity.	Amount of duty.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Country spirit	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	L. P. Gallons 320921'9 (Assam).	L. P. Gallons 17,252 (Orissa).	L. P. Gall[illegible] 338,17[illegible]
Ganja ...	...	...	...	...	...	...	...	...	...	Mds. 4 Srs. 20 (Orissa).	...	...	...	Mds. 4 srs. 20	...	...	...	...
Bhang ...	...	...	...	...	...	...	...	...	...	Mds. 2 Srs. 15 (Orissa).	...	...	...	Mds. 2 Srs. 15	...	...	...	...
India made foreign liquor.	Bengal 4,795 L. P. gallons of spirit and 16 bulk gallons of Beer. U. P. 1,174 L. P. gallons of spirit and 7,360 bulk gallons of Beer.	Rs. 1,04,899. Rs. 29,361	Punjab 236 L. P. gallons of spirit and 5,111 bul gallons of Beer. ...	Rs. 7,717 ...	6,205 L. P. gallons of spirit and 12,487 bulk gallons of Beer.	Rs. 1,41,977	...	...	...	...	...	...	...	...	...	...	...	...

APPENDIX A.

IMPERIAL RETURN V.

APPENDIX A.

Imperial Return V.—*Incidence of Revenue and Consumption.*

Divisions and Districts.	Area (in square miles). Outstill system.	Area. Distillery system. Urban.	Area. Distillery system. Rural.	Population (in thousands). Outstill system.	Population. Distillery system. Urban.	Population. Distillery system. Rural.	Number of square miles per shop. Country spirit. Outstill area.	Country spirit. Distillery area. Urban.	Country spirit. Distillery area. Rural.
1	2	3		4	5		6	7	
PATNA DIVISION.									
Patna	...	26	2,042	...	248	1,598	...	1·3	21·2
Gaya	1,026	20	3,668	434	88	1,865	38·0	2·8	34·6
Shahabad	1,422	15	2,935	472	117	1,404	...	5·0	37·1
Total	2,448	61	8,645	906	453	4,867	38·0	2·1	3·7
TIRHUT DIVISION.									
Saran	(Dry area)	...	...	...	...	...	...	...	...
Champaran	391	13	3,127	7	45	2,091	...	3·2	42·2
Muzaffarpur	...	*19	*2,212	...	*63	*2,202	...	9·5	31·2
Darbhanga	...	7	3,341	...	60	3,106	...	1·7	58·6
Total	391	39	8,680	7	168	7,402	...	3·9	46·6
BHAGALPUR DIVISION.									
Monghyr	896	61	2,970	322	83	1,882		4·3	33·6
Bhagalpur	925	11	3,290	297	89	1,848	...	1·5	42·7
Purnea	...	24	4,939	...	46	2,141	...	3·4	46·1
Santal Parganas	4,695	7	777	1,718	19	314	37·0	2·3	38·8
Total	6,516	103	11,976	2,337	237	6,185	37·0	3·3	41·0
CHOTA NAGPUR DIVISION.									
Hazaribagh	*5,495	...	...	*1,215	...	...	6·3	...	...
Ranchi	*6,014	...	...	*1,331	...	...	55·1	...	...
Palamau	4,916	...	...	919	...	...	42·2	...	...
Manbhum	*2,925	*5	*485	*1,170	*26	*118	34·8	2·5	97·0
Singhbhum	3,697	30	152	814	94	22	82·1	6·0	50·6
Total	23,047	35	637	5,249	120	140	223·5	5·0	79·6
GRAND TOTAL	32,402	238	29,938	8,499	978	18,594	4·85	4·1	30·0
GRAND TOTAL for 1938-39	35,723	262	30,692	9,558	1,071	19,253	7·7	2·0	87·1

*Excludes figures of dry areas.

Divisions and Districts.	Square miles per shop. Opium. Urban.	Opium. Rural.	Ganja. Urban.	Ganja. Rural.	Charas. Urban.	Charas. Rural.	Bhang. Urban.	Bhang. Rural.	Number of shops per 10,000 of population. Country spirit. Outstill area.	Country spirit. Distillery area. Urban.	Distillery area. Rural.	Opium. Urban.	Opium. Rural.	Ganja. Urban.	Ganja. Rural.
1	8		9		10		11		12	13		14		15	
PATNA DIVISION.															
Patna	2·9	145·8	3·6	35·2	...	...	2·6	61·8	...	·07	·06	·03	·00	·04	·03
Gaya	4·2	391·4	3·4	65·2	...	...	3·4	111·8	·26	·07	·05	·03	·00	·04	·03
Shahabad	7·5	256·3	7·5	48·9	...	...	7·5	90·7	...	·02	·05	·01	·08	·01	·04
Total	3·3	258·0	3·4	50·6	...	...	3·4	90·0	·26	·06	·05	·03	·00	·03	·03
TIRHUT DIVISION.															
Saran	4·3	890	...	...	...	...	...	...	...	...	...	·03	·00	...	...
Champaran	2·6	319·8	2·6	50·9	...	...	3·2	351·8	...	·08	·03	·1	·00	·1	·03
Muzaffarpur	9·6	300·7	6·3	45·1	...	...	6·3	245·7	...	·03	·02	·03	·00	·04	·02
Darbhanga	4·6	128·2	3·5	56·5	...	...	7	1,667	...	·06	·01	·03	·00	·04	·01
Total	4·9	250·5	4·9	66·2	...	...	6·5	558·7	...	·06	·02	·06	·00	·04	·01
BHAGALPUR DIVISION.															
Monghyr	2·7	195·8	2·7	37·3	...	...	2·7	186·5	...	·16	·04	·04	·00	·04	·04
Bhagalpur	3·6	117·0	2·2	36·6	...	...	3·6	183·4	...	·07	·04	·03	·01	·05	·05
Purnea	2·6	67·6	2·7	41·8	...	...	4·8	493·9	...	·15	·04	·2	·03	·2	·05
Santal Parganas	2·2	321·7	3·2	74·9	...	...	2·2	497·2	·26	·15	·06	·08	·00	·08	·03
Total	2·7	126·9	2·5	45·1	...	...	3·4	285·2	·26	·13	·04	·07	·01	·08	·04
CHOTA NAGPUR DIVISION.															
Hazaribagh	4·6	304·6	4·6	176·8	...	...	4·6	249·1	·16	...	...	·05	·01	·05	·02
Ranchi	3·3	322·4	10	187·9	...	...	10	668·2	·18	...	...	·05	·01	·01	·02
Palamau	4	350·8	4	213·5	...	...	4	258·5	·22	...	...	·08	·01	·08	·02
Manbhum	3·6	313·6	1·2	94·7	...	...	1·2	378·8	·28	·07	·04	·08	·00	·1	·02
Singhbhum	6	306·0	6·0	256·6	...	...	6·0	769·8	·12	·05	·13	·04	·01	·04	1·0
Total	4·4	316·9	4·5	172·7	...	...	4·5	309·7	·06	·05	·05	·05	·01	·05	·02
GRAND TOTAL	3·9	213·2	3·6	65·4	...	...	4·2	234·5	·02	·05	·04	·05	·01	·05	·03
GRAND TOTAL for 1938-39	3·2	216·6	3·0	70·5	...	...	3·4	241·6	·08	·6	·2	·6	·10	·6	·31

APPENDIX A.

IMPERIAL RETURN V.—*Incidence of Revenue and Consumption.*

Division and district.	Number of shops per 10,000 of population.				Consumption per 100 of the population in gallons or seers.				
	Charas.		Bhang.		Country spirit (distillery area).	Opium.	Ganja.	Charas.	Bhang.
1	16		17		18	19	20	21	22
	Urban.	Rural.	Urban.	Rural.					
PATNA DIVISION.									
Patna	...	...	·04	·02	5·30	·01	·10	...	·06
Gaya	...	...	·04	·01	4·19	·01	·08	...	·08
Shahabad	...	...	·01	·02	4·05	·00	·15	...	·06
Total ...	...	...	·03	·02	4·48	·01	·11	...	·06
TIRHUT DIVISION.									
Saran	...	...	...	...	...	·00	...	...	...
Champaran	...	...	·06	·00	3·22	·00	·06	...	...
Muzaffarpur	...	...	·04	·00	·64	·00	·02	...	...
Darbhanga	...	...	·02	·00	·59	·00	·02	...	...
Total ...	...	...	·03	·00	9·69	·00	·02	...	...
BHAGALPUR DIVISION.									
Monghyr	...	...	·04	·00	2·33	·00	·11	...	...
Bhagalpur	...	...	·03	·01	1·52	·01	·06	...	·01
Purnea	...	...	·1	·00	2·35	·03	·05	...	...
Santal Parganas	...	...	·08	·00	·49	·01	·04	...	·01
Total ...	...	...	·06	·00	1·84	·01	·07	...	...
CHOTA NAGPUR DIVISION.									
Hazaribagh	...	...	·05	·01	...	·02	·04	...	·03
Ranchi	...	...	·01	·00	...	·01	·01	...	·01
Palamau	...	...	·08	·02	...	·02	·03	...	...
Manbhum	...	...	·1	·00	·99	·01	·07	...	·03
Singhbhum	...	...	·04	·00	8·72	·07	·08	...	·03
Total ...	...	...	·05	·01	1·49	·02	·04	...	·04
GRAND TOTAL ...	...	...	·04	·00	1·69	·01	·05	...	·04
Grand Total for 1938-39 ...	...	...	·5	·09	·2	·02	·08	...	·03

Division and district.	Average taxation per proof gallon or seer in rupees (to two places of decimals).															Average total excise revenue per head of population (based on column 48 of Imperial Return I).
	Country spirit (distillery area).			Opium.			Ganja.			Charas.			Bhang.			
	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
PATNA DIVISION.																
Patna	3·76	1·57	5·33	121·6	14·10	135·16	48·12	35·46	83·58	...	...	...	3·78	2·34	6·12	·65
Gaya	3·52	1·30	4·82	121·6	12·69	133·75	48·28	43·52	91·80	...	...	...	3·87	3·88	7·75	·55
Shahabad	3·33	1·56	4·89	121·6	25·38	146·44	48·16	37·72	85·88	...	...	...	3·86	4·34	8·20	·46
Total	3·54	1·47	5·01	121·6	15·78	136·84	48·18	35·68	86·86	...	...	...	3·85	3·60	7·45	·55
TIRHUT DIVISION.																
Saran	...	...	...	121·6	26·16	147·22	...	...	...	...	...	...	...	...	...	·01
Champaran	1·56	2·05	3·61	121·6	14·42	135·48	49·11	37·63	86 73	...	...	...	4·36	3·80	8·16	·24
Muzaffarpur	2·60	1·80	4·40	121·6	16·09	137·15	50·00	30·40	89·40	...	...	...	4·12	3·33	7·45	·15
Darbhanga	2·95	2·61	5·56	121·6	14·06	135·12	50·00	51·93	101·93	...	...	...	4·08	8·16	12·24	·16
Total	1·96	2·09	4·05	121·6	17·06	138·12	49·66	42·02	91·68	...	...	...	4·19	4·27	8·46	·14
BHAGALPUR DIVISION.																
Monghyr	2·64	2·47	5·11	121·6	18·57	139·63	49·65	36·11	85·76	...	...	...	4·09	2·50	6·59	·35
Bhagalpur	2·51	1·74	4·25	121·6	18·54	139·60	49·91	45·63	95·74	...	...	...	3·95	3·93	7·88	·19
Purnea	1·79	2·04	3·83	121·6	18·32	139·38	50·00	46·53	96·53	...	...	...	4·00	3·87	7·87	·23
Santal Parganas	2·36	2·17	4·53	121·6	16·24	137·30	50·00	33·32	83·32	...	...	...	4·00	1·88	5·88	·35
Total	2·27	2·13	4·40	121·6	18·08	138·14	50·00	40·16	90·16	...	...	...	4·00	2·74	6·74	·28
CHOTA NAGPUR DIVISION.																
Hazaribagh	...	...	...	121·6	19·41	140·47	50·00	34·33	84·32	...	...	...	4·00	3·83	7·83	·60
Ranchi	...	...	...	121·6	23·19	144·25	50·00	30·95	80·95	...	...	...	4·00	3·21	7·21	·30
Palamau	...	...	...	121·6	24·72	145·78	50·00	36·91	86·91	...	...		4·00	6·24	10·24	·56
Manbhum	2·15	3·91	6·06	121·6	21·91	142·97	42·70	26·45	69·15	...	...	...	4·00	5·88	9·88	·44
Singhbhum	2·41	2·69	5·09	131·6	15·56	136·62	50·00	25·21	75·21	...	...	...	4·00	4·38	8·38	·97
Total	2·44	2·91	5·35	121·6	19·57	140·63	46·99	28·72	75·71	...	...	...	4·00	4·94	8·94	·53
GRAND TOTAL	2·80	1·96	4·76	131·6	18·09	139·15	48·77	37·03	86·70	...	...	...	3·93	3·97	7·90	·34
Grand Total for 1938-39	2·89	1·89	4·78	70·75	10·15	80·90	35·00	26·45	61·45	...	...	...	2·99	3·39	6·38	·38

APPENDIX B.

APPENDIX IX B.

PROVINCIAL TABLE I.—*Demand and actual revenue under the several heads of excisable articles, remissions, advances collections and balances.*

Division.	District.	Country spirit. Demand.	Country spirit. Collection.	Tari. Demand.	Tari. Collection.	Pachwai. Demand.	Pachwai. Collection.	Foreign Liquor. Commercial spirit including medicated wines. Demand.	Foreign Liquor. Commercial spirit including medicated wines. Collection.	Foreign Liquor. Other Foreign liquors. Demand.	Foreign Liquor. Other Foreign liquors. Collection.	Ganja. Demand.	Ganja. Collection.	Charas. Demand.	Charas. Collection.	Opium. Demand.	Opium. Collection.	Bhang. Demand.	Bhang. Collection.	Cocaine collection.	Miscellaneous collection.	Total Excise Revenue. Demand.	Total Excise Revenue. Collection.	Remissions.	Advance collection in the year 1938-39 for 1939-40.	Advance collection in the year 1939-40 for 1940-41.	Balance at the end of the year.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
	BIHAR.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna.	Patna	5,23,854	5,23,515	4,35,387	4,35,311	...	...	7,043	7,943	8,232	8,015	1,65,742	1,64,926	...	...	52,363	52,363	7,565	7,559	38	9,290	13,10,414	12,08,960	428	1,18,335	59,465	1,026
	Gaya	6,65,121	6,64,421	3,84,512	3,84,512	...	...	9,244	9,244	2,274	2,226	1,76,995	1,76,995	...	...	57,686	57,686	16,495	16,495	...	5,982	13,18,309	13,17,561	598	2,05,311	1,63,849	150
	Shahabad	4,88,352	4,87,582	1,26,742	1,25,481	...	...	1,191	1,191	839	817	2,67,679	2,67,206	...	...	28,328	28,228	10,904	10,904	1	6,483	9,30,419	9,27,893	550	95,253	62,046	1,976
	Total ...	16,77,327	16,75,518	9,46,641	9,45,304	...	...	18,378	18,378	11,345	11,058	6,10,416	6,09,127	...	...	1,38,277	1,38,277	34,964	34,958	39	21,755	34,59,142	34,54,414	1,576	4,18,899	2,85,360	3,152
Tirhut.	Saran	...	...	...	...	...	...	2,176	2,176	5,054	4,936	...	...	...	...	18,754	18,754	16	16	4	2,763	28,767	28,649	...	1,439	1,476	118
	Champaran	2,53,407	2,53,048	1,37,317	1,37,237	141	141	984	984	1,170	1,153	1,18,303	1,17,437	...	...	15,761	15,761	410	410	...	2,779	5,30,272	5,28,950	...	58,372	17,394	1,329
	Muzaffarpur	83,133	83,132	2,68,672	2,68,785	...	...	2,129	2,120	2,328	2,291	66,062	66,042	...	...	28,880	28,880	589	589	...	4,749	4,56,741	4,56,597	33	43,496	35,864	111
	Darbhanga	89,910	89,910	3,07,604	3,07,599	...	...	1,902	1,992	2,338	2,273	82,944	82,870	...	...	30,376	30,376	310	310	...	5,568	5,21,032	5,20,898	...	32,539	24,383	134
	Total ...	4,26,449	4,26,090	7,13,793	7,13,621	141	141	7,281	7,281	10,880	10,653	2,67,309	2,66,349	...	...	93,771	93,771	1,325	1,325	4	15,859	15,36,812	15,35,094	33	1,35,846	1,63,884	1,685
Bhagalpur.	Monghyr	3,47,914	3,47,892	1,96,469	1,96,489	...	...	8,532	8,533	5,588	5,560	2,18,223	2,17,961	...	...	34,364	34,364	708	798	...	6,276	8,18,184	8,17,872	62	65,646	54,034	250
	Bhagalpur	1,81,641	1,81,456	69,048	69,035	218	218	7,296	7,296	1,146	1,130	1,32,636	1,31,989	...	..	40,995	41,019	1,934	1,882	5	10,782	4,45,701	4,43,91	671	41,546	34,018	1,118
	Purnea	2,31,927	2,31,791	26,744	26,217	2,300	2,276	2,060	2,060	2,017	1,923	1,16,374	1,16,348	...	...	1,26,173	1,26,173	389	389	7	3,271	5,11,262	5,10,455	674	33,690	37,008	133
	Santal Parganas	4,95,306	4,95,060	26,524	26,044	83,299	81,580	1,051	1,051	1,279	1,269	69,625	69,361	...	...	37,267	37,262	2,111	2,111	3	6,528	7,22,993	7,19,269	584	1,07,427	93,695	3,140
	Total ...	12,56,788	12,56,199	3,18,805	3,16,785	85,817	84,074	18,939	18,939	10,030	9,882	5,36,858	5,34,759	...	...	2,38,799	2,38,818	5,232	5,180	15	26,857	24,98,140	24,91,508	1,991	2,48,249	2,18,755	4,641
	CHOTA NAGPUR.																										
Chota Nagpur.	Hazaribagh	7,94,217	7,94,217	13,374	13,874	4,147	4,147	1,072	1,072	2,715	2,621	53,348	52,161	...	...	51,575	51,575	4,279	4,279	...	1,761	9,26,488	9,25,227	...	1,53,267	1,29,471	1,261
	Ranchi	3,96,200	3,92,467	838	838	9,168	9,121	1,709	1,709	5,365	5,189	18,857	18,857	...	...	50,495	50,495	1,205	1,205	...	2,572	4,86,409	4,82,403	111	71,000	65,143	3,895
	Palamau	3,92,850	3,92,778	7,837	7,799	...	...	443	443	190	190	19,019	19,[illegible]90	...	...	31,764	31,764	4,470	4,461	...	2,014	4,59,487	4,59,039	338	81,854	83,230	110
	Manbhum	5,49,398	5,48,398	4,556	4,276	73,146	73,046	2,638	2,638	12,269	11,983	84,822	94,832	...	...	51,337	51,337	7,860	7,860	28	3,847	7,99,901	7,98,235	234	1,14,410	1,10,080	1,432
	Singhbhum	7,01,195	6,80,018	638	638	32,620	32,620	3,582	3,582	16,554	16,431	58,064	58,064	...	...	1,08,081	1,08,081	6,220	6,220	...	2,791	9,29,745	9,08,445	...	53,097	65,367	21,300
	Total ...	28,33,860	28,07,878	27,243	26,925	1,19,081	1,18,934	9,444	9,444	37,093	36,964	2,45,010	2,43,514	...	...	2,93,252	2,93,252	24,034	24,025	28	12,985	36,02,030	35,73,349	683	4,73,628	4,53,291	27,998
	GRAND TOTAL FOR 1939-40 ...	61,94,424	61,65,685	20,06,482	20,02,635	2,05,039	2,03,149	73,539	(b)75,539	1,31,093	(a)1,29,703	16,59,593	16,53,749	...	...	7,64,099	7,64,118	65,555	65,488	86	77,456	1,10,96,124 *83,242	1,10,54,365 *83,242	4,283	12,76,622	10 30 523	37,476
	TOTAL FOR 1938-39 ...	65,22,338	64,02,824	22,66,453	22,63,622	2,30,505	2,21,361	62,174	62,151	1,42,265	1,41,021	17,98,616	17,96,044	...	...	8,39,838	8,39,540	65,907	65,897	60	71,290	1,19,41,916 1,10,047	1,18,97,007 1,10,047	15,852	12,51,016	12,76,622	27,384

*Indicates Rs. 59,946 as duty on India-made foreign liquor, Rs. 10,628 on account of duty collection in Bengal on sales to private consumers in Bihar and Rs. 21.497 representing on spirit contained in medicinal and toilet preparations recoverad from other Provinces.

(a) Includes Rs. 61,745 on account of duty on India-made foreign liquor received from other Provinces through exchange account.

(b) Includes Rs. 21,497 representing duty on spirits contained in toilet and medicinal preparations recovered from other Provinces through exchange account.

APPENDIX B.

PROVINCIAL TABLE II.— *Arrests, Convictions, etc., under the Excise, Opium, Opium smoking and Dangerous Drugs Laws, in the year 1939-40.*

Division.	District.	Number of persons— Arrested with the assistance of—			Convicted with the assistance of—			Imprisoned.	Amount of—			Rewards distributed under— Excise laws with reference to the amount of fines imposed, to—				Special orders to—				Grand Total (Rewards.)
		Excise officers.	Other officers.	Total.	Excise officers.	Other officers.	Total.		Fines imposed.	Fines realized.	Fines remitted on appeal.	Officers other than Excise.	Excise officers.	Informers and others.	Total.	Officers other than Excise.	Excise officers.	Informers and others.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	BIHAR.								Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Patna.	Patna	98	9	107	94	9	103	63	955 0 0	470 0 0	...	...	...	...	...	158 8 0	845 0 0	390 0 0	1,393 8 0	1,393 0
	Gaya	188	4	192	167	4	171	181	1,590 0 0	665 0 0	275 0 0	426 8 0	1,722 12 0	1,050 12 0	3,200 0 0	...	...	...	...	3,200 0 0
	Shahabad	49	2	51	16	1	17	8	253 0 0	253 0 0	...	76 0 0	302 0 0	196 8 0	574 8 0	...	...	...	...	574 8 0
	Total	335	15	350	277	14	291	202	2,793 0 0	1,388 0 0	275 0 0	502 8 0	2,024 12 0	1,247 4 0	3,774 8 0	158 8 0	845 0 0	390 0 0	1,393 8 0	5,168 0 0
Tirhut.	Saran	*787*	*21*	*808*	*716*	*19*	*735*	*471*	*7,423 12 0*	*4,602 3 3*	*845 0 0*	...	...	...	...	*663 8 0*	*5,761 2 0*	*2,275 2 0*	*8,699 12 0*	*8,699 12 0*
	Champaran	170	4	174	166	2	168	82	1,306 0 0	863 0 0	...	315 0 0	1,251 0 0	260 0 0	1,826 0 0	...	80 0 0	...	80 0 0	1,906 0 0
	Muzaffarpur	87 *163*	4 *5*	91 *168*	83 *149*	3 *5*	86 *154*	54 *35*	669 0 0 *860 0 0*	446 0 0 *810 0 0*	... ...	... ...	... ...	... ...	...	83 0 0 *129 0 0*	583 8 0 *435 0 0*	146 0 0 *143 8 0*	792 8 0 *707 8 0*	792 8 0 *707 8 0*
	Darbhanga	193	18	211	175	15	190	174	677 0 0	627 0 0	50 0 0	85 0 0	1,051 8 0	563 8 0	1,700 0 0	...	...	...	...	1,700 0 0
	Total	450 *950*	26 *26*	476 *976*	424 *865*	20 *24*	444 *889*	310 *506*	2,652 0 0 *8,283 12 0*	1,936 0 0 *5,412 3 3*	50 0 0 *845 0 0*	400 0 0 ...	2,302 8 0 ...	823 8 0 ...	3,526 0 0 ...	63 0 0 *792 8 0*	663 8 0 *6,196 2 0*	146 0 0 *2,418 10 0*	872 8 0 *9,407 4 0*	4,39[illegible] 8 0 *9,407 4 0*
Bhagalpur.	Monghyr	274	5	279	240	4	244	189	2,041 0 0	719 0 0	887 0 0	...	...	...	...	775 0 0	1,587 0 0	788 0 0	3,150 0 0	3,150 0 0
	Bhagalpur	84	17	101	75	13	88	71	620 12 0	301 14 6	28 13 6	179 0 0	637 8 0	553 8 0	1,370 0 0	150 0 0	50 0 0	...	200 0 0	1,570 0 0
	Purnea	64	5	69	61	5	66	38	675 0 0	370 0 0	...	...	...	...	...	253 0 0	486 6 0	60 0 0	799 6 0	799 6 0
	Santal Parganas	311	11	322	272	7	279	251	703 0 0	373 0 0	...	...	...	...	...	390 0 0	1,445 12 0	1,537 4 0	3,379 0 0	3,379 0 0
	Total	733	38	771	648	29	677	549	4,039 12 0	1,763 14 6	915 13 6	179 0 0	637 8 0	553 8 0	1,370 0 0	1,574 0 0	3,569 2 0	2,385 4 0	7,528 6 0	8,898 6 0
	CHOTA NAGPUR.																			
Chota Nagpur.	Hazaribagh	98 *124*	16 *21*	114 *145*	87 *99*	10 *16*	97 *115*	73 *92*	1,148 8 0	825 8 0 ...	... ...	65 0 0 *183 0 0*	528 0 0 *994 8 0*	490 0 0 *694 0 0*	1,083 0 0 *1,871 8 0*	... ...	... ...	... ...	... ...	1,083 0 0 *1,871 8 0*
	Ranchi	282 *376*	19 *14*	301 *390*	231 *368*	18 *14*	249 *382*	89 *253*	3,022 0 0 *2,179 0 0*	3,778 0 0 *1,124 0 0*	... ...	203 12 0 ...	423 4 0 *450 0 0*	305 14 0 *305 0 0*	931 14 0 *755 0 0*	101 0 0 *76 8 0*	236 0 0 *993 12 0*	37 8 0 *768 0 0*	374 8 0 *1,838 4 0*	1,306 6 0 *2,593 4 0*
	Palamau	65	3	67	57	2	59	59	703 0 0	199 4 0	...	...	...	...	...	41 0 0	382 0 0	202 0 0	625 0 0	635 0 0
	Manbhum	192 *880*	24 *92*	216 *972*	184 *789*	12 *88*	196 *877*	178 *592*	1,480 0 0 *18,280 0 0*	980 0 0 *6,652 0 0*	... ...	558 0 0 *511 0 0*	443 0 0 *1,589 0 0*	499 0 0 *2,545 0 0*	1,200 0 0 *4,645 0 0*	... ...	... ...	... ...	... ...	1,200 0 0 *4,645 0 0*
	Singhbhum	412	2	414	399	2	401	165	4,645 0 0	2,85[illegible] 0 0	...	...	...	...	...	70 0 0	1,283 0 0	1,288 0 0	2,650 0 0	2,650 0 0
	Total	1,049 *1,380*	63 *127*	1,112 *1,507*	958 *1,256*	44 *118*	1,062 *1,374*	584 *937*	11,088 8 0 *20,459 0 0*	8,632 12 0 *7,776 0 0*	... ...	525 12 0 *694 0 0*	1,394 4 0 *3,033 8 0*	1,294 14 0 *3,544 0 0*	3,214 14 0 *7,271 8 0*	221 0 0 *76 8 0*	1,901 0 0 *993 12 0*	1,527 8 0 *768 0 0*	3,649 8 0 *1,888 4 0*	6,864 6 [illegible] *9,109 12 0*
	GRAND TOTAL	2,567 *2,330*	142 *153*	2,709 *2,483*	2,307 *2,121*	107 *142*	2,414 *2,263*	1,625 *1,443*	20,578 4 0 *28,742 12 0*	13,720 10 0 *13,188 0 0*	1,240 13 0 *845 0 0*	1,607 4 0 *694 0 0*	6,359 0 0 *3,033 8 0*	3,919 3 0 *3,544 0 0*	11,885 6 0 *7,271 8 0*	2,016 8 0 *869 0 0*	6,978 10 0 *7,189 14 0*	4,448 12 0 *3,182 10 0*	13,443 14 0 *11,245 8 0*	25,329 4 0 *18,517 0 0*
	GRAND TOTAL FOR 1938-39	3,627	132	3,659	3,206	117	3,323	1,751	33,086 2 0	23,363 9 3	2,899 3 0	1,983 8 0	9,456 2 0	5,272 8 0	16,712 3 0	2,283 4 0	11,814 4 0	5,730 0 0	19,857 8 0	36,569 10 0

Statistics of offences detected in areas where prohibition is in force have been shown in italics.

APPENDIX B.

PROVINCIAL TABLE III.—*Classified statement of offences against the Ex[cise,] Opium, Opium smoking and Dangerous Drugs Laws, in the year* 1939-40—concld.

Division.	District.	Smuggling of outstill liquor into distillery area. Number of persons prosecuted.	Smuggling of outstill liquor into distillery area. Number of persons convicted.	Unlicensed sale of *tari*. Number of persons prosecuted.	Unlicensed sale of *tari*. Number of persons convicted.	Unlicensed manufacture of *tari*. Number of persons prosecuted.	Unlicensed manufacture of *tari*. Number of persons convicted.	Illicit possession of *tari*. Number of persons prosecuted.	Illicit possession of *tari*. Number of persons convicted.	Unlicensed sale of *pachwai*. Number of persons prosecuted.	Unlicensed sale of *pachwai*. Number of persons convicted.	Illicit manufacture of *pachwai*. Number of persons prosecuted.	Illicit manufacture of *pachwai*. Number of persons convicted.	Illicit possession of *pachwai*. Number of persons prosecuted.
1	—	31	32	33	34	35	36	37	38	39	40	41	42	43
	BIHAR.													
Patna	Patna	...	...	7	7	...	...	1	1	...	...	...	...	...
	Gaya	44	41	1	...	2	2	11	6	...	...	...	...	...
	Shahabad	3	1	1	...	1	1	...	...	...	...	...	...	...
	Total	47	42	9	7	3	3	12	7	...	...	...	...	...
Tirhut	Saran	...	...	...	...	*302*	*269*	*53*	*49*	...	...	...	...	*1*
	Champaran	7	7	1	1	...	...	2	2	...	...	...	...	...
	Muzaffarpur	6 / ...	5 / ...	... / ...	... / ...	5 / *28*	5 / *25*	6 / *53*	6 / *51*	... / ...	... / ...	... / ...	... / ...	... / ...
	Darbhanga	10	10	8	5	6	3	...	...	...	...	...	...	...
	Total	23 / ...	22 / ...	9 / ...	6 / ...	11 / *330*	8 / *294*	8 / *106*	8 / *100*	... / ...	... / ...	... / ...	... / ...	... / *1*
Bhagalpur	Monghyr	21	14	...	...	...	...	7	6	...	...	...	...	...
	Bhagalpur	22	20	...	...	1	1	...	...	...	...	...	...	...
	Purnea	10	10	...	...	...	...	...	...	...	...	2	2	...
	Santal Parganas	55	37	...	...	1	1	3	3	2	1	...	...	...
	Total	108	81	...	...	2	2	10	9	2	1	2	2	...
	CHOTA NAGPUR.													
Chota Nagpur	Hazaribagh	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	1 / *4*	1 / *4*	... / ...	... / ...	... / *2*	... / *2*	... / ...
	Ranchi	... / ...	... / ...	... / *1*	... / *1*	... / ...	... / ...	... / *3*	... / *3*	11 / *2*	11 / *2*	147 / *121*	146 / *120*	... / *7*
	Palamau	...	...	...	...	...	...	...	...	...	...	...	...	6
	Manbhum	95 / ...	85 / ...	3 / ...	3 / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	10 / *62*	10 / *56*	... / ...
	Singhbhum	12	12	...	...	...	...	...	...	3	3	170	167	...
	Total	107 / ...	97 / ...	3 / *1*	3 / *1*	... / ...	... / ...	1 / *7*	1 / *7*	14 / *2*	14 / *2*	327 / *185*	323 / *178*	6 / *7*
	GRAND TOTAL	285 / ...	242 / ...	21 / *1*	16 / *1*	16 / *330*	13 / *294*	31 / *113*	25 / *107*	16 / *2*	15 / *2*	329 / *185*	325 / *178*	6 / *8*
	GRAND TOTAL FOR 1938-39	268	243	9	9	179	159	48	38	8	8	562	563	5

Division.	District.	Unlicensed sale of cocaine. Number of persons prosecuted.	Unlicensed sale of cocaine. Number of persons convicted.	Illicit possession of cocaine. Number of persons prosecuted.	Illicit possession of cocaine. Number of persons convicted.	Smuggling of cocaine. Number of persons prosecuted.	Smuggling of cocaine. Number of persons convicted.	Unlicensed sale of other articles. Number of persons prosecuted.	Unlicensed sale of other articles. Number of persons convicted.	Illicit possession of other articles. Number of persons prosecuted.	Illicit possession of other articles. Number of persons convicted.	Breaches of conditions of license. Number of persons prosecuted.	Breaches of conditions of license. Number of persons convicted.	Other offences. Number of persons prosecuted.	Other offences. Number of persons convicted.	Total. Number of persons prosecuted.	Total. Number of persons convicted.	Number of cases compounded under section 68 of the Excise Act.
1	—	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
	BIHAR.																	
Patna	Patna	2	1	...	...	...	...	...	...	1	1	...	...	...	...	107	103	626
	Gaya	...	...	...	...	...	...	...	...	...	...	...	...	...	...	192	171	375
	Shahabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	51	17	341
	Total	2	1	...	...	...	...	...	...	1	1	...	...	...	...	350	291	1,342
Tirhut	Saran	...	...	...	...	...	...	*1*	*1*	*8*	*8*	...	...	...	...	*808*	*735*	*141*
	Champaran	...	...	...	...	...	...	...	...	...	...	...	...	...	...	174	168	171
	Muzaffarpur	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	1 / ...	1 / ...	... / ...	... / ...	... / ...	... / ...	91 / *168*	86 / *154*	309 / *67*
	Darbhanga	...	...	...	...	...	...	...	...	...	...	...	...	...	...	211	190	594
	Total	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / *1*	... / *1*	1 / *8*	1 / *8*	... / ...	... / ...	... / ...	... / ...	476 / *976*	444 / *889*	1,074 / *208*
Bhagalpur	Monghyr	...	...	...	...	...	...	...	...	...	...	...	...	...	...	279	244	1,396
	Bhagalpur	...	...	1	...	...	...	...	...	...	...	...	...	3	3	101	88	146
	Purnea	...	...	...	...	...	...	2	2	...	...	...	...	...	...	69	63	133
	Santal Parganas	...	...	...	...	...	...	...	...	...	...	...	...	...	...	322	282	942
	Total	...	...	1	...	...	...	2	2	...	...	...	...	3	3	771	677	2,617
	CHOTA NAGPUR.																	
Chota Nagpur	Hazaribagh	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	114 / *145*	97 / *115*	131 / ...
	Ranchi	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	2 / ...	... / ...	... / ...	... / ...	301 / *390*	249 / *382*	184 / ...
	Palamau	...	...	...	...	...	...	...	...	...	...	...	...	...	...	67	69	103
	Manbhum	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	4 / *15*	4 / *12*	216 / *972*	196 / *877*	165 / *3*
	Singhbhum	...	...	...	...	...	...	...	...	29	29	...	...	13	5	414	401	207
	Total	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	... / ...	29 / ...	29 / ...	2 / ...	... / ...	17 / *15*	9 / *12*	1,112 / *1,507*	1,002 / *1,374*	790 / *3*
	GRAND TOTAL	2 / ...	1 / ...	1 / ...	... / ...	... / ...	... / ...	2 / *1*	2 / *1*	31 / *8*	31 / *8*	2 / ...	... / ...	20 / *15*	12 / *12*	2,709 / *2,483*	2,414 / *2,263*	5,823 / *211*
	GRAND TOTAL FOR 1938-39	6	2	...	...	...	...	...	...	19	18	2	2	33	31	3,659	3,323	7,721

Statistics of offences detected in areas where Prohibition is in force have been shown in italics.

APPENDIX B.

PROVINCIAL TABLE IV.—*Table showing convictions for drunkenness in the Municipal area in Bihar during the year 1939-40 and two previous years.*

Name of Municipality.	Population as per Census of 1931.	1937-38.		1938-39.		1939-40.		REMARKS.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Patna	159,690	260	16·9	282	17·6	142	8·8	
Barh	9,750	7	7·2	5	5·1	...	...	
Bihar	46,994	22	4·7	14	2·9	30	6·3	
Dinapur	31,033	23	10·0	62	19·6	21	6·6	
Gaya	88,005	124	14·1	166	18·9	—	...	
Tikari	5,481	...	...	...	...	—	...	
Daudnagar	11,699	2	8·0	...	...	...	...	
Arrah	48,922	...	...	...	...	...	...	
Jagdispur	9,661	...	...	...	...	...	...	
Buxar	13,449	4	2·2	2	2·6	2	2·6	
Dumraon	14,421	2	1·3	2	1·3	...	...	
Sasaram	25,175	...	...	9	3·5	7	2·9	
Bhabua	6,002	5	8·3	3	1·8	2	0·1	
Chapra	47,446	...	...	...	...	...	...	
Revelganj	8,812	...	...	...	...	...	...	
Siwan	14,215	2	1·4	2	1·4	...	...	
Motihari	17,545	...	...	...	...	...	...	
Bettiah	27,941	8	1·0	...	...	...	...	
Muzaffarpur	42,812	75	17	56	1·3	100	23	
Hajipur	19,299	8	1·5	...	...	33	16	
Lalganj	9,192	22	24	...	...	36	39	
Sitamarhi	10,701	5	5	46	49	7	7	
Darbhanga	60,676	2	·8	2	·3	1	·16	
Roserah	8,869	...	...	...	...	...	...	
Samastipur	9,891	...	...	2	2·0	6	6·0	
Madhubani	18,769	1	·5	8	4·2	...	...	
Monghyr	52,833	10	1·9	67	12·7	16	3·0	
Jamalpur	30,346	7	2·3	34	11·2	25	8·2	
Bhagalpur	83,847	32	3·5	25	8·0	20	3·5	
Colgong	5,233	...	...	...	...	...	...	
Purnea	15,474	6	3·3	12	7·7	8	3·2	
Katihar	15,864	6	3·8	1	·6	6	3·8	
Kissenganj	8,946	5	6·2	3	3·3	...	...	
Forbesganj	5,939	...	...	...	...	...	...	
Dumka	9,471	9	9·6	2	2·1	1	1·0	
Deoghar	14,217	...	...	2	8·4	...	...	
Madhupur	8,965	12	30·6	2	5·1	...	...	
Sahibganj	16,853	...	...	...	...	...	...	
Hazaribagh	20,977	30	14·3	5	·25	59	23·0	
Chatra	8,758	9	10·3	4	·5	6	6·7	
Giridih	21,122	2	0·9	...	...	[illegible]	[illegible]	
Ranchi	50,517	30	5·2	56	11·3	24	4·7	
Lohardaga	7,577	...	...	14	18·4	2	3·6	
Daltonganj	12,040	9	6	4	3	...	...	
Purulia	25,974	32	12·3	9	8·5	12	4·5	

APPENDIX B.

PROVINCIAL TABLE IV.—*Table showing convictions for drunkenness in the Municipal areas in Bihar during the year 1939-40 and two previous years*—concld.

Name of Municipality.	Population as per Census of 1931.	1937-38.		1938-39.		1939-40.		REMARKS.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	
1	2	3	4	5	6	7	8	9
Raghunathpur	7,190	10	14·0	3	4·2	...	...	
Jhalda	6,934	...	...	6	8·6	10	14·4	
Dhanbad	16,356	8	4·8	8	4·8	18	11·0	
Chakradharpur	10,785	8	7·1	...	...	1	[illegible]	
Chaibassa	11,101	6	15·5	2	1·9	4	9·7	
Jamshedpur	92,450	80	8·7	56	6·1	69	7·5	

PROVINCIAL TABLE V.—*Statement showing the consumption of country spirit in the various local areas of the province, rates of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty.*

District.	Name of area.	Rate of duty per London proof gallon.	Population in thousands.	Area in square miles.	Number of country spirit shops.	Area per shop.	Population per shop.	Consumption. Gross gallons.	Consumption. L. P. gallons.	Average strength.	Average consumption per 100 of population in L. P. gallons.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. a. p.				Sq. M.				U.P.	
Patna ...	Patna town and other adjacent places ...	4 6 0	191	15	19	0·7	10,052	169,083	50,910·3	69·9	[illegible]
	Other areas	4 6 0 3 2 0	1,658	2,047	96	21·3	17,271	168,267	47,103·0	72·1	[illegible]
Gaya ...	Urban area	4 6 0	88	20	7	2·0	12,573	114,456	32,712·9	71·5	[illegible]
	Rural area	4 6 0 3 2 0	1,865	3,668	106	34·6	17,599	242,641	67,400·1	72·3	[illegible]
	Outstill area	...	434	1,026	27	38·0	16,074	...	...	...	
Shahabad	Urban area	4 6 0	49	6	3	2·0	16,330	46,448	13,090·9	71·9	[illegible]
	Rural area	4 6 0 3 2 0	1,472	2,944	79	36·0	17,952	244,758	67,839·2	72·8	[illegible]
	Outstill area	...	4,723	1,422	33	43·0	14,313	...	...	...	
Saran ...	......	Blank	due to prohi	bition.							
Champaran	Urban area	4 6 0 3 2 0	45	13	4	3·2	11,250	33,295	10,839·6	73·0	[illegible]
	Other areas	4 6 0 1 4 0	2,100	3,518	74	47·5	28,378	210,470	58,263·7	73·9	[illegible]
Muzaffarpur	Muzaffarpur town (Urban)	4 6 0	43	7	2	3·5	21,406	10,998	3,348·0	69·6	[illegible]
	Rest of the district	4 6 0 1 4 0	2,202	2,212	55	40·2	40,046	55,173	15,539·1	71·0	[illegible]
Darbhanga	Urban area	4 6 0	60	7	4	1·7	15,169	8,616	2,657·4	69·2	[illegible]
	Rural and border area	1 4 0 to 4 6 0	8,103	3,841	57	58·6	54,481	46,514	13,457·8	71·1	[illegible]
Monghyr	Urban area	4 6 0 3 12 0	83	61	14	4·3	5,928	73,036	20,624·0	71·8	[illegible]
	Rural area	4 6 0 1 14 0	1,682	2,970	88	33·7	21,387	117,966	32,802·0	72·1	[illegible]
	Outstill area	...	322	896	23	38·9	14,000	...	...	...	[illegible]
Bhagalpur	Urban area	4 6 0 3 12 0	69	11	7	1·6	12,714	35,088	9,891	72·5	[illegible]
	Rural area	4 6 0 1 14 0	1,848	3,200	77	42·7	24,960	86,053	24,130	72·5	[illegible]
	Outstill area	...	297	935	32	28·9	9,281	...	...	...	[illegible]
Purnea	Urban area	4 6 0 3 3 0	46	24	7	3·4	6,571	50,879	14,429·8	71·7	[illegible]
	Rural area	4 6 0 1 4 0	2,141	4,047	107	43·2	20,009	165,039	45,986·2	72·2	[illegible]
Santal Parganas.	Distillery area	2 8 0 2 8 0	333	784	23	34·1	14,499	28,884	10,211·7	68·0	[illegible]
	Outstill area	...	1,718	4,695	125	37·6	13,744	...	...	...	

District.	Name of area.	Actual revenue. License fee.	Actual revenue. Duty.	Actual revenue. Total.	Incidence of license fee per gallon L. P.	Average duty per gallon L. P.	Taking 100 to be the total revenue percentage derived from— License fee.	Taking 100 to be the total revenue percentage derived from— Duty.	Incidence of taxation per head of population.	Wholesale price per gallon L. P. (Contract area only).	Strength at which sold.	Retail price for each such strength.	Remarks.
1	2	13	14	15	16	17	18	19	20	21	22	26	24
		Rs.	Rs.	Rs.					Rs. a. p.	Rs. a. p.		Rs. a. p. Rs. a. p. Rs. a. p. Rs. a. p.	
Patna ...	Patna town and other adjacent places	99,192	2,22,733	3,21,925	1·9	4·3	30·8	69·2	1 9 7	1 1 6	50, 72 ·5 U. P.	4 6 0, 2 0 0	
	Other areas	55,440	1,46,150	2,01,590	1·1	3·1	27·5	72·5	0 1 7	1 1 6	50, 72 ·5 ,,	4 6 0, 1 8 0.	
Gaya ...	Urban area	55,707	1,43,199	1,98,906	1·7	4·3	28·0	72·0	2 4 2	1 1 6	50, 72 ·5 ,, ...	4 0 0, 2 0 0	
	Rural area	75,246	2,09,778	2,85,024	1·1	3·1	26·4	73·6	0 2 5	1 1 6	50, 72 ·5 ,, ...	4 0 0, 1 8 0	
	Outstill area	1,90,491	...	1,91,491	...	...	100·0	...	0 6 7	...	...	...	
Shahabad	Urban area	26,032	57,273	85,305	2·1	4·3	32·8	67·2	1 11 2	1 1 6	50, 72·5 ,, ...	4 0 0, 2 0 0	
	Rural area	97,531	2,13,475	3,11,006	1·4	3·1	31·3	68·7	0 3 2	1 1 6	50, 72·5 ,, ...	4 0 0, 1 8 0	
	Outstill area	94,654	...	94,654	...	...	100·0	...	0 3 2	...	......	6 0 0 to 0 6 0	
Saran ...	......	...	...	...	...	...	...	...	......	...	......	......	
Champaran	Urban area	32,637	34,294	66,886	3·1	3·1	48·8	51·2	1 6 4	1 1 6	50, 72·5 ,, ...	4 8 0, 3 0 0	
	Other areas	1,00,170	74,027	1,83,197	1·7	1·2	59·6	42·4	0 0 1	1 1 6	50, 72·5 ... 50 72·5, 86·3 ...	4 8 0, 1 8 0, *3 8 0, 1 0 0, 0 8 0	*Nepal border.
Muzaffarpur	Muzaffarpur town (Urban)	10,180	14,648	24,828	3·0	4·3	41·0	59·0	0 9 3	1 1 6	50, 72·5 ,, ...	4 8 0, 2 8 0	
	Rest of the district	23,843	34,461	58,304	1·5	2·2	40·8	59·2	0 0 5	1 1 6	50, 72·5, ,, ... *50, 72·5, 86·3 ...	4 8 0, 2 0 0, *3 8 0, 1 0 0. 0 8 0	*Nepal border.
Darbhanga	Urban area	13,819	11,626	24,445	4·4	4·3	52·0	47·0	0 5 5	1 1 6	50, 72·5 ,, ...	4 8 0, 2 8 0	
	Rural and border area	29,401	36,058	65,459	2·1	2·6	44·0	55·0	0 0 4	1 1 6	50, 72·5 ,, ...	4 8 0, 2 0 0 *3 8 0, 1 0 0	Nepal border.
Monghyr	Urban area	57,216	73,699	1,13, 915	8·4	2·8	43·7	56·3	1 0 0	1 1 6	50, 72·5 ,, ...	4 8 0, 3 0 0	
	Rural area	74,970	67,793	1,42,763	4·4	4·8	52·6	47·4	0 1 3	1 1 6	50, 72·5 ,, ...	4 8 0, 1 8 0	
	Outstill area	74,214	...	74,214	...	...	100·0	...	...	...	...	......	
Bhagalpur	Urban area	22,308	37,452	59,760	2·2	3·7	37·4	63·6	0 10 0	1 1 6	50, 72·5 ,, ...	4 8 0, 2 0 0	
	Rural area	37,044	48,096	85,100	1·5	2·0	43·5	56·5	0 0 8	1 1 6	50, 72·5 ,, ...	4 8 0, 1 8 0	
	Outstill area	36,560	...	36,560	...	...	100·0	...	0 1 11	...	...	......	
Purnea	Urban area	47,940	46,310	94,250	3·3	3·2	50·9	49·1	2 0 9	1 1 6	50, 72·5 ,, ...	4 8 0, 2 0 0	
	Rural area	75,689	61,848	1,37,537	1·6	1·3	50·0	45·0	0 1 0	1 1 6	50, 72·5 ,, ...	4 8 0, 1 8 0	
Santal Parganas.	Distillery area	22,243	24,104	46,347	2·2	2·4	48·0	52·0	0 3 8	1 1 6	60, 70 ,, ...	1 2 0 to 1 8 0, 0 13 0 to 1 2 0, 0 7 6, to 0 9 0	
	Outstill area	4,48,713	...	4,48,713	...	...	100·0	...	0 4 2	...	50, 60, 70 ,, ...		

APPENDIX B.

PROVINCIAL TABLE V.—*Statement showing the consumption of country spirit in the various local areas of the province, rates of duty, average strength, wholesale and retail prices and distribution of revenue between license fees and duty—concld.*

District.	Name of area.	Rate of duty per London proof gallon.	Population in thousands.	Area in square miles.	Number of country spirit shops.	Area per shop.	Population per shop.	Consumption. Gross gallons.	Consumption. L. P. gallons.	Average strength.	Average consumption per 100 of population in L. P. gallons.	Actual revenue. License fee.	Actual revenue. Duty.	Actual revenue. Total.	Incidence of license fee per gallon L. P.	Average duty per gallon L. P.	Taking 100 to be the total revenue percentage derived from— License fee.	Taking 100 to be the total revenue percentage derived from— Duty.	Incidence of taxation per head of population.	Wholesale price per gallon L. P. (Contract area only).	Strength at which sold.	Retail price for each such strength.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
		Rs. a. p.				Sq. M.				U. P.		Rs.	Rs.	Rs.					Rs. a. p.	Rs. a. p.		Rs. a. p. Rs. a. p. Rs. a. p. Rs. a. p.	
Hazaribagh ...	Whole district	...	1,517	7,021	91	77·1	16,674	...	...	...	[illegible]	7,04,217	...	7,04,217	...	...	100·0	...	0 8 4	...	80 to 85, U. P. ... 70 to 75, " ... 45 to 60 " ...	0 8 0, 1 0 0, 2 0 0	
Ranchi ...	Outstill area	...	1,231	6,014	109	55·1	11,293	...	...	...	[illegible]	8,92,260	...	8,92,260	...	...	100·0	...	0 5 1	...	80 to 85, " ... 60 to 70, " ... 45 to 55 " ...	0 6 0 to 0 8 0, 0 12 0 to 1 0 0, 2 0 0	
Palamau ...	Whole district	...	818	4,916	111	45·0	7,443	...	...	...	[illegible]	3,92,778	...	3,92,778	...	...	100·0	...	0 6 4	—	75 to 85, " ... 70 to 75, " ... 50 to 60, " ... 45 to 50, " ...	0 8 0, 1 0 0 to 1 8 0, 2 0 0 to 3 0 0, 4 0 0 to 6 0 0,	
Manbhum ...	Purulia municipality	3 3 6 2 8 0 2 3 0 1 4 0	26	5	2	2·	13,000	25,340	7,264·6	71·4	[illegible]	26,400	16,100	42,500	3·6	2·2	62·1	37·9	1 13 9	1 1 6	50, 72·5 80 " ...	4 0 0, 2 0 0, 1 4 0,	
	Rest of the district except Mange tract ...	Do ...	118	447	4	111·7	29,500	21,849	6,381·7	70·8	[illegible]	17,146	13,512	30,658	2·7	2·1	55·9	44·1	0 4 2	1 1 6	50, 72·5, 80 " ...	4 0 0, 2 0 0, 1 4 0,	
	Mangas tract	2 13 0 1 11 0 0 10 0 0 4 0	4	38	1	38·0	4,000	448	134·4	70·0	[illegible]	179	280	459	1·9	2·1	39·0	61·0	0 1 1	1 1 6	50, 70·0, 80 " ...	4 0 0, 2 0 0, 1 4 0,	
	Outstill area	...	1,165	2,926	84	34·8	13,869	...	...	...	[illegible]	4,88,617	...	4,38,617	...	...	100·0	...	0 6 0	...	...	...	
Singhbhum	Jamshedpur Industrial area	3 5 0* 0 10 0 0 4 0	79	30	5	6·0	15,800	261,728	80,498·4	69·3	[illegible]	2,17,953	2,03,160	4,20,113	2·7	2·5	51·9	48·1	5 4 9	1 1 6	50, 70, 80 " ...	4 0 0, 2 0 0, 1 0 0	
	Buffer area	1 11 0 0 10 0 0 6 0	7	30	3	10·0	2,338	2,286	649·6	71·8	[illegible]	220	1,338	1,558	0·3	2·1	14·2	85·8	0 3 2	1 1 6	50, 70, 80 " ...	4 0 0, 1 8 0, 1 0 0	
	Outstill area	...	845	3,771	45	83·8	13,778	...	...	...	[illegible]	2,58,852	...	2,58,352	...	...	100·0	...	0 4 9	...	45, 50, 70, 80 " ...	6 0 0, 4 0 0, 2 0 0, 1 0 0	

* In Imperial gallon.

APPENDIX B.

PROVINCIAL TABLE VI.—*Statement showing receipts, issues and balances of spirits in distilleries and Excise warehouses during 1939-40.*

District.	Distilleries or Excise Warehouses.		Balance in hand on 1st April 1939.	From receiver (by distillation).	Quantity as advised on despatch account from distilleries or warehouses.	Increase. In transit.	Increase. In operation.	Increase. By grogging.	Total of columns 3 to 8.	Balance account. Issues from Under bond. To distillery or warehouse.	Under bond. For denaturation or other purposes.	Under bond. Duty free.	Stores. On payment of duty.	Wastages. During storage and operations.	Wastages. In transit.	Total of columns 10 to 15.	Balance on 31st March 1940.	Summary of transactions. Issues (bulk gallons) to vendors of country spirit at the undermentioned nominal strengths. U. P. 25.	U. P. 30.	U. P. 50.	U. P. 60.	U. P. 70.	U. P. 72·5.	U. P. 80.	U. P. 85.	U. P. 86·3.	Total issues to vendors in L. P. gallons (nominal based on columns 18 to 26).
1	2		3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
			L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.	L.-P. G.										
Patna	1. Kumhrar ...	W.	2,919·0	...	52,871·4	...	144·0	12·3	55,947·5	...	...	...	52,128·4	820·0	270·0	53,218·4	2,729·1	...	...	10,640	..	...	153,988	...	...	...	53,116·7
	2. Bihta ...	W.	1,511·9	...	7,561·9	...	83·8	11·7	9,169·3	...	...	...	7,593·1	108·9	58·8	7,759·8	1,409·5	...	...	629	...	...	26,460	...	...	...	7,561·0
	3. Masaurhi ...	W.	562·4	...	4,359·6	...	83·8	7·9	5,013·7	...	...	...	4,342·3	92·6	21·8	4,456·7	557·0	...	...	350	...	...	15,140	...	...	...	4,338·5
	4. Barh ...	W.	2,119·4	...	12,018·3	...	195·4	...	14,333·1	...	...	...	12,911·0	124·5	28·1	13,063·6	1,269·5	...	...	1,107	...	...	44,948	...	...	...	12,914·2
	5. Bihar ...	W.	1,168·4	...	15,332·9	...	63·4	...	16,564·7	...	...	...	14,564·6	483·0	106·9	15,155·5	1,409·3	...	...	1,138	...	...	50,836	...	...	...	14,548·9
	6. Hilsa	W.	901·0	...	6,723·1	...	28·6	1·7	7,654·4	...	...	...	6,439·6	239·0	37·3	6,715·9	938·5	...	...	434	...	...	22,680	...	...	...	6,454·0
	Total	...	9,182·1	...	98,867·2	...	599·9	33·5	108,682·7	...	...	...	97,078·0	1,868·9	522·9	100,369·8	8,312·9	...	...	23,298	...	...	314,050	...	...	...	98,013·3
Gaya	7. Manpur ...	D.	16,251·5	2,30,770·6	...	..	279·7	41·0	247,351·8	208,828·6	16,431·0	41·0	...	1,357·8	...	226,658·4	20,693·4	...	...	...	...	...	...	...	...	...	...
	8. Jehanabad ...	W.	1,872·8	...	13,218·4	...	115·6	4·6	15,211·4	...	...	...	13,081·6	123·7	119·3	13,324·6	1,886·8	...	...	450	...	...	46,698	...	...	...	13,066·95
	9. Daudnagar ...	W.	1,590·0	...	6,881·2	...	133·7	8·8	8,613·7	...	...	...	7,275·3	114·1	40·6	7,430·0	1,183·7	...	...	244	...	...	24,980	...	...	...	7,266·50
	10. Aurangabad ...	W.	1,362·3	...	11,081·6	...	193·4	11·2	12,608·5	...	...	...	10,817·4	183·9	55·8	11,057·1	1,611·4	...	...	614	...	...	38,200	...	...	...	10,812·00
	11. Sherghatty ...	W.	586·6	...	3,377·7	...	40·9	...	4,005·2	...	...	...	3,446·5	53·5	13·3	3,513·8	491·4	...	...	203	...	...	13,156	...	...	...	3,444·40
	12. Gaya (Sadar) ...	W.	3,283·3	...	50,434·4	...	514·1	5·4	54,217·1	...	...	...	50,518·0	452·7	154·7	51,125·4	3,091·7	...	...	6,506	...	...	171,880	...	...	...	50,520·00
	13. Nawada ...	W.	2,078·1	...	15,411·8	...	139·2	20·7	17,649·8	...	...	...	15,001·0	274·4	94·3	15,369·7	2,280·1	...	...	478	...	...	53,688	...	...	...	15,003·20
	Total	...	27,024·5	230,779·6	100,405·1	Nil	1,416·6	91·7	359,717·5	208,838·6	16,431·0	41·0	100,139·8	2,560·1	478·5	328,479·0	31,238·5	.	...	8,495	...	...	348,602	...	...	...	100,113·05
Shahabad ...	14. Arrah	W.	2,255·0	...	10,756·4	...	151·3	...	22,162·7	..	...	...	19,804·7	358·7	136·8	20,300·2	1,862·5	...	...	...	...	...	120,352	...	...	...	19,805·8
	15. Behea ...	W.	1,296·4	...	10,511·2	...	120·9	7·0	11,935·5	...	...	...	9,989·1	125·9	54·1	10,149·1	1,786·4	...	...	253	...	...	35,760	...	...	...	3,960·5
	16. Buxar ...	W.	897·7	...	9,007·2	...	107·0	19·4	10,031·3	...	...	...	8,310·4	83·1	41·4	8,434·9	1,596·4	...	...	368	...	...	29,512	...	...	...	9,309·8
	17. Koransarai ...	W.	899·3	...	8,031·9	...	30·6	2·8	8,964·6	...	...	...	6,790·1	57·8	128·6	6,976·5	1,988·1	...	...	369	...	...	24 052	...	...	...	6,708·8
	18. Sasaram ...	W.	1,983·5	...	20,746·0	...	84·8	20·7	22,835·0	...	...	...	20,214·1	185·7	116·8	20,516·6	2,318·4	...	...	747	...	...	72,102	...	...	...	21,226·3
	19. Bikramganj ...	W.	861·7	...	11,703·4	...	95·2	7·5	12,667·8	...	...	...	11,800·7	154·0	60·9	12,015·6	652·2	...	...	294	...	...	42,464	...	...	...	11,824·6
	20. Garhani ...	W.	707·7	...	3,899·8	...	52·8	0·6	4,660·9	...	...	...	4,002·5	41·7	20·3	4,064·5	596·4	...	...	93	...	...	14,392	...	...	...	4,004·3
	Total	...	8,901·3	...	83,655·9	...	642·6	58·0	93,257·8	...	...	...	80,891·6	1,006·0	558·9	82,457·4	10,800·4	...	...	3,777	...	...	338,724	...	...	...	80,930·1
Saran	21. Marhourah ...	D.	34,426·2	424,698·3	...	...	583·1	...	459,707·6	105,438·5	325,199·4	...	1,701·0 Rectified spirit	1,648·4	...	433,987·3	25,720·3	...	...	...	...	...	...	...	...	...	...
	22. Chapra ...	W.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	23. Dighwara ...	W.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	24. Mashrakh ...	W.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	25. Sewan ...	W.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	26. Gopalganj ...	W.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	...	34,426·2	424,698·3	...	...	583·1	...	459,707·6	105,438·5	325,199·4	...	1,701·0	1,648·4	...	433,987·3	25,720·3	...	...	...	...	...	...	...	...	...	...
Champaran ...	27. Motihari ...	W.	1,502·5	...	16,070·0	...	14·9	...	17,714·2	...	...	...	15,986·0	148·2	34·1	16,168·3	1,545·9	...	...	809	...	...	56,032	...	...	...	15,978·3
	28. Bettiah ...	W.	1,210·0	...	12,801·2	...	72·4	11·1	23,094·7	...	...	...	21,180·1	132·3	101·6	21,434·1	1,660·6	...	...	650	...	...	75,968	...	...	...	21,216,2
	29. Chowradano ...	W.	718·8	...	7,610·8	·1	129·0	4·4	8,463·1	...	...	...	7,577·8	20·1 86·0	24·6	7,689·3	773·8	...	...	79	...	...	27,432	...	...	...	7,583·3
	30. Shikarpur ...	W.	698·1	...	11,042·3	...	80·2	10·4	11,831·0	...	...	...	10,628·6	97·0	37·1	10,763·6	1,067·4	...	...	243	...	...	38,264	...	...	...	10,644·1
	31. Bagaha	W.	717·0	...	13,883·1	...	73·2	15·7	14,669·9	...	...	...	13,612·8	68·3	45·0	13,726·1	963·8	...	...	303	...	...	49,024	...	...	...	13,633·0
	Total	...	4,847·3	...	70,406·3	·1	495·6	41·6	75,792·9	...	...	...	68,985·3	553·7	242·4	69,781·4	6,011·5	...	...	2,084	...	...	247,320	...	...	...	69,054·9
Muzaffarpur ...	32. Muzaffarpur ...	W.	1,497·0	...	7,052·8	...	73·6	20·8	8,645·0	...	...	...	6,966·0	112·7	2·8	7,082·4	1,562·6	...	...	2,406	...	...	20,916	...	...	...	6,954·9
	33. Hajipur ...	W.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	34. Sitamarhi ...	W.	1,367·7	...	13,090·1	...	78·0	8·8	14,544·6	...	...	...	11,933·8	167·2	46·6	12,177·6	2,367·0	...	...	661	...	...	42,188	...	...	...	11,932·2
	Total	...	2,865·5	...	20,142·9	...	151·6	29·6	23,189·6	...	...	...	18,900·7	309·9	49·4	19,260·4	3,929·6	...	...	3,067	...	...	63,104	...	...	...	18,887·1
Darbhanga ...	35. Madhubani ...	W.	908·8	...	5,113·4	...	69·0	6·8	6,098·0	..	...	...	5,089·6	140·6	41·6	5,271·8	826·2	...	...	606	...	...	17,408	...	...	...	5,080·2
	36. Phulparas ...	W.	278·0	...	2,369·0	...	43·1	3·2	2,693·3	...	...	...	2,303·0	63·0	24·7	2,390·7 +0·1	302·5	...	...	428 32	...	...	6,120 1,412	...	...	...	1,897·0 494·3
	37. Laheriasarai ...	W.	939·5	...	4,249·5	...	52·1	12·3	5,253·4	...	...	...	4,207·4	67·0	26·4	4,300·8	952·6	...	...	1,851	...	...	11,040	...	...	...	4,203·0
	38. Samastipur ...	W.	610·7	...	3,932·9	...	18·9	12·5	4,575·0	...	...	...	3,495·5	96·2	83·6	3,675·3	899·7	...	...	1,110	...	...	10,676	...	...	...	3,400·9
	39. Rosera ...	W.	616·6	...	1,444·4	...	9·1	4·3	3,074·4	...	...	...	1,569·8	54·9	16·0	1,640·7	433·7	...	...	347 19	...	...	6,744 488	...	...	...	1,428·1 188·2
	Total	...	3,353·6	...	17,109·2	...	192·2	39·1	20,694·1	...	...	...	16,665·2	421·7	192·3	17,279·3 +0·1	3,414·7	...	...	4,293	...	...	52,768	...	...	...	16,657·7

D = Distillery; W = Warehouse.

*Specially denatured spirit for sample.

APPENDIX B.

PROVINCIAL TABLE VI.—*Statement showing receipts, issues and balances of spirits in distilleries and Excise warehouses during* 1939-40—concld.

District.	Distillery or Excise Warehouses.	Balance in hand on 1st April 1939.	From receiver (by distillation).	Quantity as advised on despatch account from distillery or warehouse.	Increase. In transit.	Increase. In operation.	Increase. By gogging.	Total of columns 3 to 8.	Balance Account. Issues from Stores. Under bond. To distillery or warehouse.	Under bond. For denaturation or other purposes.	Duty free.	On payment of duty.	Wastage. During storage and operations.	Wastage. In transit.	Total of columns 10 to 15.	Balance on 31st March 1940.	Summary of transactions. Issues (bulk gallons) to vendors of country spirit at the under-mentioned nominal strengths. U.P. 25.	U. P. 30.	U. P. 50.	U. P. 60.	U. P. 70.	U. P. 72·5.	U. P. 80.	U. P. 85.	U. P. 86·3.	Total issues to vendors in L. P. Gallons (nominal based on columns 18 to 26).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
		L.-P. G.	L.-P. G.	L.-P.G.	L.-P.G.	L.-P. G.	L.-P.G.	L.-P.G.	L.-P.G	L.-P.G.		L.-P.G.	L.-P. G.	L.-P. G	L.-P. G.	L.-P. G.										
Monghyr	40. Mankatha ... D.	171,115·2	91,433·9	...	...	103·7	42·6	108,785·4	84,590·0	5,040·1	42·6	...	836·3	...	90,506·5	18,278·9	...	...	...	...	...	...	...	...	...	...
	41. Monghyr ... W.	2,750·3	...	20,976·8	...	286·5	16·3	24,029·8	...	·4	...	21,551·3	247·7	73·5	21,873·9	2,156·9	...	...	2,438	...	...	73,852	...	...	...	21,543·3
	42. Jamui ... W.	958·1	...	8,414·2	...	99·5	...	9,471·8	...	...	...	8,625·4	66·3	25·4	8,717·1	754·7	...	...	346	...	...	30,744	...	...	...	8,637·6
	43. Begusarai ... W.	939·8	...	6,302·1	...	28·6	6·0	7,276·5	...	...	...	5,853·9	114·8	40·4	6,009·1	1,207·4	...	...	365	...	...	20,616	...	...	...	5,851·9
	44. Khagaria ... W.	194·5	...	5,641·6	...	33·5	8·7	5,878·3	...	...	...	5,236·8	102·1	34·8	5,373·7	504·6	...	...	427	...	...	18,240	...	...	...	5,329·5
	45. Sheikhpura ... W.	1,336·1	...	5,086·6	...	59·0	23·7	7,406·3	...	...	...	6,776·1	81·3	23·8	6,880·7	525·6	...	...	187	...	...	24,252	...	...	...	6,762·8
	46. Lakhisarai ... W.	718·9	...	4,783·9	...	73·9	4·9	5,581·6	...	...	...	5,267·8	35·8	10·6	5,333·7	247·9	...	...	191	...	...	16,824	...	...	...	5,278·6
	Total ...	24,012·8	91,433·9	53,105·2	...	775·6	102·2	1,68,429·7	84,590·0	5,040·5	42·6	53,331·3	1,481·8	208·0	144,693·7	23,736·0	...	...	3,987	...	...	18[illegible],528	...	...	...	53,288·7
Bhagalpur	47. Sultangunj ... D.	11,187·8	499,002·1	3,195·0	...	317·0	73·8	513,775·7	4,97,143·0	301·3	...	...	691·8	20·8	498,856·0	15,418·8	...	...	...	...	...	...	...	...	...	...
	48. Bhagalpur ... W.	1,026·4	...	21,029·2	...	199·7	...	23,155·3	...	...	...	20,603·7	147·5	70·3	20,821·5	2,333·8	...	...	1,807	...	...	71,616	...	...	...	20,597·9
	49. Bihpur ... W.	448·5	...	3,096·0	...	23·3	0·2	3,568·0	...	...	...	3,053·5	45·9	19·2	3,118·6	449·4	...	...	283	...	...	10,580	...	...	...	3,051·0
	50. Supaul ... W.	757·1	...	1,216·3	...	83·3	4·1	2,010·8	...	...	...	1,359·9	87·2	13·7	1,454·8	556·0	...	...	293	...	...	4,368	...	...	...	1,353·2
	51. Madhepura ... W.	637·6	...	6,686·6	...	105·4	...	7,429·6	...	...	...	6,899·0	111·8	48·3	7,059·1	370·5	...	...	649	...	...	23,932	...	...	...	6,905·8
	Total ...	14,957·4	499,002·1	25,223·1	..	678·7	78·1	46,729·4	4,97,143·0	301·3	...	31,910·1	1,284·2	172·3	530,810·9	19,128·5	...	...	3,032	...	...	110,516	...	...	...	31,907·9
Purnea	52. Purnea ... W.	1,376·9	...	22,768·2	...	554·2	...	24,699·3	...	...	...	23,710·6	123·4	140·9	23,974·9	734·4	...	...	1,837	...	...	76,716	...	...	...	23,711·6
	53. Katihar ... W.	1,031·2	...	17,938·7	...	354·0	4·1	19,328·0	...	...	...	18,507·2	93·5	8[illegible]·3	18,778·0	550·0	...	...	1,609	...	...	64,688	...	...	...	18,605·8
	54. Araria ... W.	1,298·8	...	11,218·4	...	297·3	6·5	12,822·9	...	...	...	11,041·4	88·1	55·7	11,188·2	1,634·7	...	...	663	...	...	38,896	...	...	...	11,027·[illegible]
	55. Kishanganj ... W.	902·0	...	9,029·2	...	318·0	0·2	10,349·4	...	...	...	8,786·6	87·8	89·1	8,915·5	1,333·9	...	...	519	...	...	30,980	...	...	...	8,779·0
	Total ...	4,608·9	...	60,954·5	...	1,523·4	12·8	67,099·6	...	...	...	62,140·8	342·8	373·0	63,856·6	4,243·0	...	...	4,705	...	...	217,352	...	...	...	62,124·5
Santal Parganas ...	56. Dumka ... W.	951·5	...	2,566·8	...	42·4	4·0	3,564·7	...	...	...	2,556·9	93·9	17·5	2,668·3	896·4	...	...	...	3,440	3,916	...	...	...	...	2,559·8
	57. Deoghar ... W.	695·3	...	3,362·2	...	23·7	7·5	4,087·7	...	...	...	3,100·7	143·4	17·0	3,260·1	827·6	...	...	...	6,567	1,573	...	...	...	...	3,098·7
	58. Rajmahal ... W.	738·3	...	5,067·4	...	33·2	12·0	5,850·9	...	...	...	4,563·0	233·8	21·6	4,818·4	1,032·5	...	...	...	5,458	7,930	...	...	...	...	4,562·2
	Total ...	2,385·1	...	10,996·4	...	98·3	23·5	13,503·3	...	...	...	10,220·6	470·1	56·1	10,746·8	2,756·5	...	...	...	15,465	13,419	...	...	...	...	10,211·7
Hazaribagh ... / Palamau ...	Nil	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ranchi ...	59. Ranchi ... D.	12,296·7	92,410·6	133·9	...	158·6	...	104,999·8	92,851·8	6,488·3	...	...	1,030·0	...	100,370·1	4,629·7	...	...	...	...	...	...	...	...	...	...
	60. Ranchi ... W.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	12,296·7	92,410·6	133·9	...	158·6	...	104,999·8	92,851·8	6,488·3	...	...	1,030·0	...	100,370·1	4,629·7	...	...	...	...	...	...	...	...	...	...
Manbhum	61. Purulia ... W.	1,445·1	...	7,247·6	...	25·0	1·8	8,999·5	...	...	...	7,342·3	270·9	17·4	7,630·6	1,088·0	...	...	1,319	...	...	24,32[illegible]	...	...	...	7,347·5
	62. Dhanbad ... W.	228·5	...	11,402·8	...	171·4	...	11,802·7	...	...	...	10,632·5	171·7	61·0	10,865·2	9[illegible]7·5	...	...	4,506	...	...	24,604	...	...	...	10,607·9
	Total ...	1,673·6	...	18,650·4	...	196·4	1·8	20,702·2	...	...	...	17,974·8	442·6	78·4	18,495·8	2,026·4	...	...	5,825	...	...	48,924	...	...	...	17,955·4
Singhbhum... ...	63. Kalimati ... W.	4,304·4	...	78,287·6	...	856·5	...	83,44[illegible]·5	...	...	...	81,167·6	311·8	289·4	81,768·8	1,679·7	...	...	16,080	...	235,192	...	12,752	...	...	81,148·0 134·4
	Total ...	4,304·4	...	78,287·6	...	856·5	...	83,448·5	...	...	...	81,167·6	311·8	289·4	81,768·8	1,679·7	...	...	16,080	...	2,35,192	...	12,752	...	...	81,282·4
	GRAND TOTAL ...	154,839·3	13,38,324·5	6,46,939·7	·1	8,369·1	511	21,48,984·6	938,851·9	353,460·5	83·6	6,42,006·9 1,701·0 (rectified spirit.)	13,782·4	3,221·6	2001,356·9 +0·1	147,627·7	...	...	78,624	15,465	248,611	1,027,422	12,752	...	...	640,426·5

APPENDIX B.

PROVINCIAL TABLE VII.—*Sub-heads of* Tari *Revenue.*

Division.	District.	License fees, fermented *tari* shop licenses.	License fees, unfermented *tari*.	Revenue from Tree Tax.	Fees, Season *tari* license.	Total *tari* Revenue.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
Patna Division ...	Patna	70,699	...	3,64,612	...	4,35,311
	Gaya	35,035	...	3,49,477	...	3,84,512
	Shahabad	1,25,471	...	10	...	1,25,481
	Total ...	2,31,205	...	7,14,099	...	9,45,304
Tirhut Division...	Saran	...	12	...	...	12
	Champaran	31,884	...	1,05,353	...	1,37,237
	Muzaffarpur ...	50,862	...	2,17,923	...	2,68,785
	Darbhanga	54,579	...	2,53,020	...	3,07,599
	Total ...	1,37,325	12	5,76,296	...	7,13,633
Bhagalpur Division	Monghyr	44,841 871*	...	1,50,777 }	...	1,96,489
	Bhagalpur	19,783	...	49,252	...	69,035
	Purnea	26,217	...	...	...	26,217
	Santal Parganas ...	25,044	...	...	...	25,044
	Total ...	1,16,756	...	2,00,029	...	3,16,785
Chota Nagpur Division.	Hazaribagh	13,374	...	...	...	13,374
	Ranchi	838	15	...	...	853
	Palamau	7,799	...	...	...	7,799
	Manbhum	4,276	...	...	...	4,276
	Singhbhum	638	...	...	...	638
	Total ...	26,925	15	...	...	26,940
	GRAND TOTAL ...	5,12,211	27	14,90,424	...	20,02,662

*Revenue from *tari*-producing trees owned by Government.

APPENDIX B.

PROVINCIAL TABLE VIII.—Pachwai, *home-brewing and special licenses and distribution of revenue.*

Division.	District.	Home-brewing licenses issued under paragraph 104 of Excise Manual, Vol. II, in—		Special licenses for manufacture of *Pachwai* issued under paragraph 105 of Excise Manual, Vol. II, in—		Revenue from the licenses shown in column 4.	Revenue from the licenses shown in column 6.	Revenue from the *Pachwai* Shop licenses.	Total *Pachwai* revenue.
		1938-39.	1939-40.	1938-39.	1939-40.				
1	2	3	4	5	6	7	8	9	10
						Rs.	Rs.	Rs.	Rs.
Tirhut ...	Champaran ...	144	141	...	...	141	...	...	141
	Darbhanga ...	...	...	...	...	...	...	...	...
Bhagalpur	Monghyr ...	...	...	...	...	...	...	...	...
	Bhagalpur ...	212	218	...	...	218	...	...	218
	Purnea ...	1,826	2,276	...	...	2,276	...	...	2,276
	Santal Parganas ...	...	...	...	...	...	...	81,580	81,580
Chota Nagpur.	Hazaribagh ...	...	...	...	...	...	...	4,147	4,147
	Ranchi ...	...	...	17	131	...	66	9,055	9,121
	Palamau ...	...	...	...	...	...	...	...	...
	Manbhum ...	...	...	...	...	...	...	73,046	73,046
	Singhbhum ...	...	...	...	...	...	...	32,620	32,620
	Total ...	2,182	2,635	17	131	2,635	66	2,00,448	2,03,149

APPENDIX B.

PROVINCIAL TABLE IX.—*Revenue from different varieties of Hemp Drugs, Prices, Rates of duty and Incidence of Consumption.*

Division.	Districts.	Receipts from— Ganja. License fee.	Ganja. Duty.	Ganja. Total.	Bhang. License fee, Retail shops.	Bhang. Duty.	Bhang. License fee Druggists' permits.	Bhang. Total.	Charas. License fee.	Charas. Duty.	Charas. Total.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PATNA	Patna	69,970	94,956	1,64,926	2,893	4,662	4	7,559	...	...	...
	Gaya	83,900	93,095	1,76,995	8,248	8,238	9	16,495	...	...	...
	Shahabad	1,17,374	1,49,832	2,67,206	5,766	5,137	1	10,904	...	...	...
	Total ...	2,71,244	3,37,883	6,09,127	16,907	18,037	14	34,958	...	...	...
TIRHUT.	Saran	...	...	...	...	...	16	16	...	...	...
	Champaran	49,247	68,190	1,17,437	190	218	2	410	...	...	...
	Muzaffarpur	29,011	37,031	66,042	260	332	7	589	...	...	...
	Darbhanga	38,847	44,023	82,870	2)4	102	4	310	...	...	...
	Total ...	1,17,105	1,49,244	2,66,349	654	642	29	1,325	...	...	...
BHAGALPUR.	Monghyr	91,780	1,26,181	2,17,961	300	491	7	798	...	...	...
	Bhagalpur	62,609	68,480	1,31,089	932	937	13	1,882	...	...	...
	Purnea	52,847	64,001	1,16,348	182	196	11	389	...	...	...
	Santal Parganas	26,359	41,002	69,361	670	1,436	5	2,111	...	...	...
	Total ...	2,35,095	2,99,664	5,34,759	2,084	3,060	36	5,180	...	...	...
CHOTA NAGPUR.	Hazaribagh	21,210	30,971	52,181	2,051	2,225	3	4,279	...	...	...
	Ranchi	7,182	11,675	18,857	530	663	12	1,205	...	...	...
	Palamau	8,305	11,285	19,590	2,710	1,748	3	4,461	...	...	...
	Manbhum	36,272	58,550	94,822	4,606	3,172	22	7,860	...	...	...
	Singhbhum	19,413	38,651	58,064	3,228	2,978	14	6,220	...	...	...
	Total ...	92,382	1,51,132	2,43,514	13,185	10,786	54	24,025	...	...	...
	GRAND TOTAL ...	7,15,826	9,37,923	16,53,749	32,830	32,525	138	65,488	...	...	...

Districts.	Consumption per 100 of the population in seers. Ganja.	Bhang.	Charas.	Total Hemp Drugs.	Rates of duty. Ganja.	Bhang.	Charas.	Ganja. Wholesale price per seer.	Ganja. Retail price per seer.	Bhang. Wholesale price per seer.	Bhang. Retail price per seer.
2	13	14	15	16	17	18	19	20	21	22	23
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.	As. p. As. p.	Rs. a. p. Rs. a. p.
Patna	·10	·06	...	...	50 0 0	4 0 0	...	4 7 0 to 4 13 0	100 0 0	As. 5	10 0 0
Gaya	·09	·08	...	...	50 0 0	4 0 0	...	4 12 0 to 5 0 0	100 0 0	As. 6	10 0 0
Shahabad	·15	·06	...	...	50 0 0	4 0 0	...	5 0 0 to 5 4 0	100 0 0	As. 6	10 0 0
Total	·11	·06	...	...	50 0 0	4 0 0	...	...	...	...	...
								Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.		Rs. a. p.
Saran	...	...	...	...	...	...	...	...	...	...	...
Champaran	·06	...	...	...	50 0 0 and 30 (Nepal).	4 0 0	...	5 0 0	100 0 0	As. 6	10 0 0
Muzaffarpur	·02	...	...	...	50 0 0 and 30 (Nepal).	4 0 0	...	4 14 0 to 5 0 0	100 0 0	As. 7	10 0 0
Darbhanga	·02	...	...	...	50 0 0 and 30 (Nepal).	4 0 0	...	5 0 0 to 5 1 0	100 0 0	As. 6	10 0 0
Total	·02	...	...	...	50 0 0 and 30 (Nepal).	4 0 0	...	...	...	...	...
								Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.		Rs. a. p. Rs. a. p.
Monghyr	·11	...	...	...	50 0 0	4 0 0	...	4 10 0 to 4 12 0	100 0 0	As. 6	10 0 0
Bhagalpur	·06	·01	...	...	50 0 0	4 0 0	...	4 8 0 to 4 10 0	100 0 0	As. 5	10 0 0
Purnea	·05	...	...	...	50 0 0 and 30 (Nepal).	4 0 0	...	4 12 0 to 4 14 0	100 0 0	As. 5 6	10 0 0
Santal Parganas	·04	·01	...	...	50 0 0	4 0 0	...	4 12 0 to 5 2 0	100 0 0	As. 7	10 0 0
Total	·07	...	...	...	50&30Nepal.	4 0 0	...	...	...	...	...
								Rs. a. p. Rs. a. p.	Rs. a. p. Rs. a. p.		Rs. a. p.
Hazaribagh	·04	·03	...	...	50 0 0	4 0 0	...	4 0 0 to 5 4 0	100 0 0	As. 6	10 0 0
Ranchi	·01	·01	...	...	50 0 0	4 0 0	...	6 0 0 to 0 0 0	100 0 0	As. 12	10 0 0
Palamau	·02	...	...	...	50 0 0	4 0 0	...	5 6 0	100 0 0	As. 6	10 0 0
Manbhum	·07	·03	...	...	50 0 0	3 0 0	...	5 10 0 to 5 12 0	100 0 0	As. 8	10 0 0
Singhbhum	·08	·08	...	...	50 0 0	4 0 0	...	6 4 0	100 0 0	As. 8	10 0 0
Total	·04	·04	...	...	...	...	...	...	...	...	...
GRAND TOTAL	·05	·02	...	...	...	...	...	...	...	...	...

APPENDIX B.

PROVINCIAL TABLE X.—Stock of *ganja* and *bhang* in District Warehouses (excluding central *golas*).

	Ganja. Mds. S. Ch.	*Bhang.* Mds. S. Ch.
Balance in district warehouses on 1st April 1939	*65 31 3	*42 4 9
Quantity received during 1939-40 ...	472 25 0	203 20 0
Excess found on weighment ...	1 12 6	0 31 11
Total to be accounted for	539 28 9	246 16 4
Issued from warehouses to retail shops in Bihar	467 4 0	207 1 8
Exported to Nepal	14 15 8	Nil
Ditto Orissa and Chota Nagpur States ...	4 20 0	2 15 0
Total ...	485 39 8	209 16 8
Quantity destroyed as refuse ...	8 33 13	0 10 14
Deficiency due to dryage ...	0 32 12	0 23 1
Total accounted for	495 26 1	210 10 7
Actual quantity in stock on 1st April 1940	44 2 8	36 5 13

*Revised figures.

APPENDIX B.

PROVINCIAL TABLE XI.—*Stock Account of Opium.*

Division.	District.	Balance in stock at the close of the year.	Received this year.	Total to be accounted for.	Issued this year.	Balance.
1	2	3	4	5	6	7
	BIHAR.	Mds. S Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.	Mds. S. Ch.
Patna ...	Patna	2 7 0	13 20 0	15 27 0	8 21 0	7 6 0
	Gaya	2 30 0	15 0 0	17 30 0	9 17 0	8 13 0
	Shahabad ...	1 10 0	12 0 0	13 10 0	4 8 0	9 2 0
	Total ...	6 7 0	40 20 0	46 27 0	22 6 0	24 21 0
Tirhut ...	Saran	3 11 0	1 20 0	4 31 0	2 32 8	1 38 8
	Champaran ...	0 3 0	4 20 0	4 23 0	2 20 0	2 3 0
	Muzaffarpur ...	2 6 0	7 20 0	9 26 0	4 24 8	5 1 8
	Darbhanga ...	3 4 8	7 20 0	10 24 8	4 34 8	5 30 0
	Total ...	8 24 8	21 0 0	29 24 8	14 31 8	14 33 0
Bhagalpur...	Monghyr ...	2 1 0	9 0 0	11 1 0	5 16 0	5 25 0
	Bhagalpur ...	3 6 0	9 0 0	12 6 0	6 27 0	5 19 0
	Purnea... ...	17 6 0	22 20 0	39 26 0	19 34 0	19 32 0
	Santal Parganas ...	0 35 0	13 20 0	14 15 0	5 38 8	8 16 8
	Total ...	23 8 0	54 0 0	77 8 0	37 36 0	39 12 0
Chota Nagpur	Hazaribagh ...	4 8 0	19 20 0	23 28 0	8 2 8	15 25 8
	Ranchi... ...	5 31 0	12 0 0	17 31 0	7 29 8	10 1 8
	Palamau ...	2 12 0	7 20 0	9 32 0	4 32 0	5 0 0
	Manbhum ...	2 22 0	15 0 0	17 22 0	7 37 0	9 25 0
	Singhbhum ...	4 15 0	30 0 0	34 15 0	17 12 8	17 2 8
	Total ...	19 8 0	84 0 0	103 8 0	45 33 8	57 14 8
	GRAND TOTAL ...	57 7 8	199 20 0	256 27 8	120 27 0	136 0 8

APPENDIX B.

PROVINCIAL TABLE XII.—*Statement showing incidence of license-fee per gallon L. P. of Country Spirit and per seer of Opium and Ganja.*

Division.	District.	Incidence of license-fee per gallon L. P. of country spirit.	Incidence of license-fee per seer of opium.	Incidence of license-fee per seer of *ganja*.
1	2	3	4	5
	BIHAR.			
Patna ...	Patna	1·6	14·1	35·4
	Gaya	1·3	12·6	43·5
	Shahabad	1·6	25·3	37·7
	Total ...	1·5	15·7	38·6
Tirhut ...	Saran	...	26·1	...
	Champaran	2·05	14·4	34·2
	Muzaffarpur	1·8	16·09	39·2
	Darbhanga	2·6	14·06	40·2
	Total ...	2·09	17·06	37·2
Bhagalpur ...	Monghyr	1·7	18·5	45·5
	Bhagalpur	2·4	18·5	36·1
	Purnea	2·04	18·3	39·06
	Santal Parganas	2·1	16·2	34·5
	Total ...	2·1	18·08	38·6
	CHOTA NAGPUR.			
Chota Nagpur ...	Hazaribagh	...	19·4	34·3
	Ranchi	...	23·1	30·9
	Palamau	...	24·7	36·9
	Manbhum	3·9	21·9	26·4
	Singhbhum	2·6	15·5	25·2
	Total ...	2·9	19·5	28·7
	GRAND TOTAL ...	1·9	18·09	36·8

APPENDIX B.

PROVINCIAL TABLE XIII.—*Statement comparing the results of the Settlements made of Excise and Opium licenses for the year* 1939-40 *with those of* 1940-41 *up to* 31*st May* 1940.

Division.	District.	1939-40.		1940-41.		Increase.		Decrease.	
		Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.	Country spirit.	Other excisable articles.
1	2	3	4	5	6	7	8	9	10
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Patna ...	Patna ...	1,61,256	1,56,244	1,42,116	1,46,423	...	...	19,140	9,821
	Gaya ...	3,19,176	1,43,620	3,10,344	1,26,322	...	...	8.832	17,298
	Shahabad ...	2,24,840	2,70,658	2,04,864	2,54,513	...	...	19,976	16,145
	Total ...	7,05,272	5,70,522	6,57,324	5,27,258	...	...	47,948	43,264
Tirhut ...	Saran ...	...	3,665	...	3,105	...	40	...	...
	Champaran ...	1,44,432	86,808	1,57,308	79,589	12,876	...	...	7,219
	Muzaffarpur...	34,428	80,907	29,028	95,486	...	14,579	5,400	...
	Darbhanga...	42,708	97,213	40,044	1,06,957	...	9,744	2.664	...
	Total ...	2,21,568	2,67,993	2,26,380	2,85,137	12,876	24,363	8,064	7,219
Bhagalpur ...	Monghyr ...	2,11,272	1,50,003	1,95,228	1,35,061	...	...	16,044	14.942
	Bhagalpur ...	95,903	90,747	1,03,452	90,906	7,549	159	...	...
	Purnea ...	1,20,229	93,145	1,37,532	84,591	17,303	...	...	8,554
	Santal Parganas	4,86,012	1,38,794	4,54,920	1,30,826	...	...	31,092	7,968
	Total ...	9,13,416	4,72,689	8,91,132	4,41,884	24,852	159	47,136	31,464
Chota Nagpur ...	Hazaribagh...	8,19,480	47,693	7,48,500	51,400	...	3,707	70,980	...
	Ranchi ...	4,01,400	25,369	3,80,460	24,361	...	...	20,940	1,008
	Palamau ...	3,90,960	24,050	4,37,148	23,213	46,188	...	...	837
	Manbhum ...	4,43,736	1,05,352	3,95,196	1,02,324	...	...	48,540	3,028
	Singhbhum ...	2,47,080	63,763	3,13,500	84,991	66,420	21,228	...	...
	Total ...	23,02,656	2,66,227	22,74,804	2,86,289	1,12,608	34,935	1,40,460	4,873
	GRAND TOTAL	41,42,912	15,77,431	40,49,640	15,40,068	1,50,336	49,457	2,43,608	86,820

Eight country spirit shops in Jamshedpur area and one in Manbhum were settled under the sliding scale system. Foreign liquor licenses excepting wholesale, and bar and denatured spirit licenses excepting wholesale were settled at flat rate of fees levied on actual consumption.

APPENDIX B.

PROVINCIAL TABLE XIV.—*Statement of the wholesale vend of spirits and fermented liquors under license granted in accordance with Excise Rules in Chapter IV of the Excise Manual, Vol. III, for the year* 1939-40.

Names of Districts and Divisions.	Number of licenses.	Foreign spirits and fermented liquors. Chapter IV of the Excise Manual, Vol. III. To other licensed vendors. Imported. Wines, in L.-P. gallons.	Spirits, in L.-P. gallons.	Beer, in Imperial gallons.	Spirits, manufactured in India and classed as foreign liquors, in L.P. gallons.	Beer, manufactured in India, in Imperial gallons.	To the public. Imported. Wines, in L. P. gallons.	Spirits, in L. P. gallons.	Beer, in Imperial gallons.	Spirits manufactured in India and classed as foreign liquors, in L. P. gallons.	Beer, manufactured in India, in Imperial gallons.	License for the wholesale vend of fermented liquors, whether manufactured at a licensed brewery or imported by land or sea. Quantity of spirits sold thereunder. To the public. Beer.	Wines.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Patna. 1. Patna	5	11	3,597	12,760	2,030	13,010	...	...	...	...	...	...	...	
2. Gaya	...	...	...	...	...	...	...	...	...	...	...	...	...	
3. Shahabad	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tirhut. 4. Saran	...	...	...	...	...	...	...	...	...	...	...	...	...	
5. Champaran	...	...	...	...	...	...	...	...	...	...	...	...	...	
6. Muzaffarpur ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
7. Darbhanga... ...	1	27	190	370	28	...	...	...	...	...	...	...	...	
Bhagalpur. 8. Monghyr	...	...	...	...	...	...	...	...	...	...	...	...	...	
9. Bhagalpur	...	...	...	...	...	...	...	...	...	...	...	...	...	
10. Purnea	...	...	...	...	...	...	...	...	...	...	...	...	...	
11. Santal Parganas ...	1	...	...	...	...	...	...	...	22	6	...	...	...	
Chota Nagpur. 12. Hazaribagh ...	...	...	...	...	...	...	...	...	...	...	...	...	...	
13. Ranchi	...	...	...	...	...	...	...	...	...	...	...	...	...	
14. Palamau	...	...	...	...	...	...	...	...	...	...	...	...	...	
15. Manbhum ...	3	36	115	758	43	16	...	...	...	...	...	...	...	
16. Singhbhum ...	2	341	62	1,600	...	...	...	...	...	...	...	...	...	
Total ...	12	415	3,964	15,488	2,101	12,026	...	...	23	6	...	...	...	

APPENDIX B.

APPENDIX B.

PROVINCIAL TABLE XV.—*Statistics of retail vend and consumption of spirits, fermented liquors in the Province of Bihar during 1939-40.*

Name of Districts and Divisions.	Foreign spirits and fermented liquors. Sold under shop licenses. On fixed fees.				On fees determined by auction.				Sold under Hotel, Restaurant or Dâk Bungalow licenses.			
	Number of licenses, i.e., general retail "off" licenses, medicated wines and other kinds of special licenses.	Sales thereunder.			Number of licenses, i.e., general retail "on" and "off" licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.		
		Wines, in L.-P. gallons.	Spirits, in L.-P. gallons.	Beer, in Imperial gallons.		Wines, in L.-P. gallons.	Spirits, in L.-P. gallons.	Beer, in Imperial gallons.		Wines, in L.-P. gallons.	Spirits, in L.-P. gallons.	Beer, in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11	12	13
PATNA DIVISION.												
1. Patna	14	381	1,149	4,557	6	89	408	1,463	6	15	110	1,461
2. Gaya	10	138	332	1,643	2	22	231	1,092	...	...	...	...
3. Shahabad	6	222	8	474	...	...	...	...	3	72	...	64
Total ...	30	741	1,489	6,674	8	111	629	3,555	9	87	110	1,525
TIRHUT DIVISION.												
4. Saran	4	178	1,578	1,793	1	8	609	125	...	...	...	...
5. Champaran	...	...	...	...	8	50	269	581	...	...	...	...
6. Muzaffarpur	10	236	525	2,525	2	44	182	441	2	...	1	5
7. Darbhanga	12	148	809	1,506	...	...	...	...	...	...	...	...
Total ...	26	562	2,912	5,824	11	102	1,060	1,147	2	...	1	5
BHAGALPUR DIVISION.												
8. Monghyr	5	...	76	1,332	8	272	415	5,178	...	...	...	...
9. Bhagalpur	4	32	279	647	2	15	81	621	...	...	...	...
10. Purnea	11	130	399	1,661	...	...	...	...	1	...	...	...
11. Santal Parganas ...	9	33	214	1,174	3	2	20	312	...	...	...	...
Total ...	29	222	968	4,814	13	289	516	6,111	1	...	...	...
CHOTA NAGPUR DIVISION.												
12. Hazaribagh	4	57	183	517	7	42	257	2,698	2	10	14	120
13. Ranchi	12	241	1,226	3,542	2	11	744	985	6	23	75	540
14. Palamau	5	27	38	210	...	...	...	...	...	...	...	...
15. Manbhum	19	177	1,939	6,330	12	254	2,026	10,287	...	...	...	...
16. Singhbhum	7	506	1,009	6,484	11	177	973	13,958	2	7	52	841
Total ...	47	1,008	4,389	17,083	33	484	4,000	27,928	10	40	141	1,501
GRAND TOTAL ...	132	2,533	9,758	34,395	64	986	6,305	38,741	22	127	252	3,031

Name of Districts and Divisions.	Sold under Railway Refreshment Room, Dining Car and Steamer licenses.				Spirits made in India in private distilleries. Sold under retail vend licenses.				Removed direct from distilleries under special permits and passes.			Spirits made in out-stills (Country spirits).	
	Number of licenses.	Sales there under.			Number of licenses.	Quantity sold.							
		Wines, in L.-P. gallons.	Spirits, in L.-P. gallons.	Beer, in Imperial gallons.		Spirits intended for human consumption, in L.P. gallons. (Country spirit.)	Denatured spirits, in Imperial gallons.	Rectified spirits, in L.-P. gallons.	Rectified spirits, in L.-P. gallons.	Denatured spirits, in Imperial gallons.	Spirits intended for human consumption, in L.-P. gallons.	Number of licenses.	Quantity sold, in L.-P. gallons, (Country spirit.)
1	14	15	16	17	18	19	20	21	22	23	24	25	26
PATNA DIVISION.													
1. Patna	3	2	24	560	...	...	...	...	...	...	...	...	...
2. Gaya	1	1	11	489	113	1,00,118	2,311	5	...	9,107	2,08,828	37	...
3. Shahabad	1	...	9	262	82	80,930	1,939	4	...	...	...	23	...
Total	5	3	44	1,311	195	1,81,048	4,250	9	...	9,107	2,08,828	60	...
TIRHUT DIVISION.													
4. Saran	3	1	14	297	...	...	3,035	3	1,698	2,02,193	1,05,439	...	...
5. Champaran	5	1	94	186	...	...	...	...	...	...	...	...	...
6. Muzaffarpur	1	1	7	207	107	18,887	3,043	1	10	1,230	..	...	...
7. Darbhanga	2	1	9	172	121	16,115	2,570	5	42	180	...	...	...
Total	11	4	124	862	228	35,002	8,648	9	1,750	2,03,603	1,05,439	...	...
BHAGALPUR DIVISION.													
8. Monghyr	6	4	55	628	102	53,426	2,021	532	...	...	8,459	23	...
9. Bhagalpur	1	...	1	27	84	34,021	2,770	10	...	...	...	32	...
10. Purnea	...	...	1	63	114	60,416	3,124	1	...	...	...	...	...
11. Santal Parganas	1	...	..	27	31	...	1,887	...	1	...	...	125	...
Total	8	4	57	745	331	1,47,863	10,702	543	1	...	8,459	180	...
CHOTA NAGPUR DIVISION.													
12. Hazaribagh	1	...	3	78	43	...	1,940	4	6	...	...	91	...
13. Ranchi	1	...	4	...	41	...	2,778	24	...	3,473	...	109	...
14. Palamau	...	...	...	...	11	...	674	...	...	...	...	111	...
15. Manbhum	4	15	20	362	42	18,090	3,692	269	...	...	...	84	...
16. Singhbhum	3	47	146	1,241	58	81,148	6,042	154	...	...	...	45	...
Total	9	62	173	1,681	195	99,288	15,126	451	6	3,473	...	440	...
GRAND TOTAL	33	73	398	4,599	949	4,03,146	38,726	1,012	1,757	2,16,183	3,22,726	680	...

APPENDIX C.

Report on the working of prohibition for the year 1939-40.

1. Extension.—Prohibition which was introduced in the district of Saran from the 1st April 1938 was extended to the whole of Hajipur subdivision of the district of Muzaffarpur, five thanas of Ranchi, Angara, Ormanjhi, Mandar and Burmu of the district of Ranchi, five thanas of Hazaribagh, Ichak, Ramgarh, Mandu and Barkagaon of the district of Hazaribagh and to the Jharia colliery area comprising the four police-stations of Jharia, Katras, Kenduadih and Baghmara of the Dhanbad subdivision of the district of Manbhum with effect from the 1st April 1939. It was further extended to the five police-stations of Dhanbad, Gobindpore, Nirsa, Topchanchi and Tundi from the 15th October 1939 which brought the whole of the Dhanbad subdivision of the district of Manbhum except police-station Chirkunda under prohibition. Chirkunda police-station was left out on account of its contiguity to Barakar in Bengal from where considerable smuggling would have occurred. The sale, possession and transport of all excisable articles other than medicated wines, commercial spirit and foreign liquor were prohibited in the aforesaid areas under the provisions of the Excise Act. A shopless zone of five miles around most of the areas brought under prohibition from the 1st April 1939 was created and no excise shop was settled for 1939-40 in that zone. The number of opium shops was reduced by 50 per cent in Hajipur and Dhanbad subdivisions and sale of opium was allowed only to registered opium eaters. The limit of retail sale and possession of opium was restricted to half a tola in the prohibited areas against one and a half tolas in the non-prohibited areas.

Sections 4 and 5 of the Prohibition Act, which was passed by the Bihar Legislature in 1938-39, were enforced from the 1st April 1939 and I was appointed an Honorary Prohibition Commissioner and Additional Commissioner of Excise from that date.

2. Area, population and loss of Revenue.—The total area brought under prohibition was 6,982 sq. miles with a population of 4,357,285 and the total revenue derived from this area in the year preceding the year of prohibition was Rs. 20,64,774 as detailed in the following table:—

Places under prohibition.	Area in sq. miles.	Population.	Revenue derived in the year preceding the year of prohibition.	Approximate amount spent by addicts on drink and drugs in the year just preceding the year of prohibition.
			Rs.	Rs.
1. The whole of the district of Saran.	2,683	2,486,468	7,63,232	17,95,249
2. Hajipur subdivision of the district of Muzaffarpur.	798	695,690	2,58,241	10,22,007
3. Five thanas of the district of Ranchi.	1,088	336,313	3,27,439	4,28,551
4. Five thanas of the district of Hazaribagh.	1,655	341,762	1,78,851	2,60,543
5. Dhanbad subdivision (except police station Chirkunda) of the district of Manbhum.	758	497,052	5,37,011	7,55,644
Total ..	6,982	43,57,285	20,64,774	42,61,994

3. Shops and consumption in pre-prohibition year.—The following table shows the number of excise shops which have been abolished as a result of the introduction of

prohibition and the quantity of excisable articles consumed in the year just preceding the year of prohibition :—

Area.	Number of shops.							Consumption.			
	Country spirit.	Out still.	*Ganja.*	*Bhang*	Opium	*Tari.*	*Pachwai.*	Country spirit.	Outstill.	*Ganja.*	*Bhang.*
1	2	3	4	5	6	7	8	9	10	11	12
								L. P. gallon.	L.P. gallon.	Seer.	Seer.
1. Saran ...	95	...	71	3	6	1,957	...	52,826	...	2,234	104
2. Hajipur	24	...	15	10	4	827	...	6.706	...	437	35
3. Ranchi ...	6	36	11	5	...	6	57	26,391	85,816	174	217
4. Hazaribagh.	...	31	7	4	...	17	...	...	91,893	147	135
5. Dhanbad	11	28	18	7	4	6	20	1,144	46,622	851	665
Total ...	136	95	122	29	14	2,813	77	87,067	224,331	3,843	1,156

4. Establishment.—The general preventive and detective work was carried on by the regular Excise staff which consisted of 6 Inspectors, 34 Sub-Inspectors, 40 Assistant Sub-Inspectors and 170 peons. This includes the two Sub-Inspectors, nine Assistant Sub-Inspectors and 15 peons who were specially made available for prohibition work from the special staff and the tree tax staff of Shahabad. In addition to this, Government sanctioned a temporary staff of four Prohibition Propaganda Officers, four drivers, four cleaners and 20 temperance preachers for Dhanbad and two for Ranchi-*cum*-Hazaribagh for carrying on extensive propaganda against drink and drugs in the prohibition areas. Two *talgur* experts two assistant workers, four tappers and two pan-boilers were also sanctioned for training the Pasis (old *tari* vendors) in the art of manufacturing *gur* from palmyra juice, so as to provide them with employment. Four orderly peons were sanctioned for the four Prohibition Propaganda Officers and eight peons for the supervision of *talrus* shops. My office establishment consisted of a temporary staff of two assistants, one typist and three peons.

The total expenditure incurred over the temporary staff and propaganda work including the cost of the three vans purchased during the year and of their accessories amounted to Rs. 44,658. The cost of the Excise staff other than the seven Assistant Sub-Inspectors and eight peons of the Shahabad tree tax staff was debited to the general Excise budget.

5. Propaganda.—Four Propaganda Officers for the districts of Saran, Muzaffarpur, Ranchi-*cum*-Hazaribagh and Manbhum were appointed in May and June 1939. Thirteen temperance preachers were also employed in the coalfields of Dhanbad and one in Ranchi. These officers impressed upon the addicts the evils of drink and drugs from social, moral, religious and scientific points of view. A motor van equipped with loudspeaker, gramophone and magic lanterns was provided to each Propaganda Officer. To make propaganda more effective a *Bhajan Mandali* (party of musicians) was also appointed to preach prohibition through *Bhajans* in the different areas by rotation. A number of slides, charts, pamphlets, etc., having a bearing on prohibition were prepared and supplied to the Propaganda Officers.

The following table shows the number of days spent on tour bythe different Propaganda Officers and the meetings, etc., held by them :—

Name.	No. of days on our.	No. of meetings held.	No. of magic lantern shows.	Average attendance at the meetings.
Prohibition Propaganda Officer, Saran.	161	357	8	100 to 2,000
Prohibition Propaganda Officer, Hajipur.	246	636	21	200 to 3,000
Prohibition Propaganda Officer, Ranchi-*cum*-Hazaribagh.	128	75	..	200
Prohibition Propaganda Officer, Dhanbad.	275	200	100	200 to 700

6. Exhibition.—A prohibition exhibition was organised at Ramgarh in the district of Hazaribagh on the occasion of the last session of the Indian National Congress. The prohibition authorities of other provinces were also requested to co-operate and some useful materials were received from them, more particularly from Bombay and the Central Provinces. A series of posters, cartoons, charts, etc., depicting the baneful effects of drink and drugs were systematically arranged and exhibited. Religious injunctions especially from Manu Smriti, Bible and Koran, regarding evils of drink and extracts from the speeches and writings of eminent personages were also displayed.

7. Difficulties experienced.—Barring the community which dealt in excisable articles and a small percentage of inveterate drunkards, the people of almost all shades of opinion hailed the introduction of prohibition with gratification, more particularly the womenfolk who were the real victims of the frenzy of the drunkard male members of their family. The hostility of the persons who traded in excisables was not unexpected. Just in the beginning of the year, the *tari* tapping community of Saran resolved upon starting *satyagrah* in case *tari* business was not reopened for them and there was a crop of illicit tapping in that district. The situation was, however, brought under control and the deterrent punishment inflicted in such cases had the desired effect. By the end of July 1939, the movement practically died out.

Excisable articles were smuggled into the prohibited areas from the neighbouring shops which are so situated as to afford little inconvenience to the smugglers. The work of checking the smuggling is beset with several difficulties for the Excise officers, particularly on account of the transport facilities of the smugglers. The difficulty is more particularly felt in detecting *ganja* smuggling as the drug can be easily concealed on the person or in the luggage without rousing suspicion. There was no organised smuggling in Saran, Hajipur or Hazaribagh. In Ranchi where *Parchunia* or hawking system obtained for many years past, the *Parchunias* (hawkers) transferred their attention to the prohibited area which yielded them much greater income than other places. Serious trouble was experienced in the Dhanbad colliery area where the menace of organised smuggling by the desperate smugglers baffled the activities of the Excise staff posted there. The danger, of course, was not unforeseen. This area had long been notorious for illicit distillation and assaults on Excise officers had been common in the past. The prohibited area being confined to a small limit of 758 sq. miles only, with good facilities for smuggling from the licensed shops all round, the smugglers found there an easy game for their activities. Thus the experiment of prohibition in this area was found to be a difficult one, more particularly because necessary ground work had not been done previously and the outstill system of excise prevailed there prior to the year 1939. Two serious assaults on Excise officers took place in this area during the year under report. The normal Excise staff of the subdivision consisting of six Sub-Inspectors, two Assistant Sub-Inspectors and 25 peons proved quite inadequate for regular patrolling and picketting of the criminal localities and guarding the innumerable routes from the 'wet' to the 'dry' area and had therefore to be re-inforced by one Sub-Inspector, 7 Assistant Sub-Inspectors and 14 peons in the course of the year. Further re-inforcement is still necessary.

8. Effect of prohibition.—The District Officers of all the five districts in which prohibition obtains are unanimous in their opini n that the measure has brought about an all round improvement in the physical, economic, moral and social condition of the people. A number of interesting cases of economic and physical improvement are reported by them, e.g., a big zamindar of thana Mashrak in Saran district who had wasted almost the whole of his estate over drink and drugs, has openly acknowledged the good done to him by prohibition and he is now endeavouring to redeem his lost properties. Udai Manjhi, who is a Sardar in Jamadobha Colliery and earns Rs. 75 per month, formerly squandered away his whole income over drink and never sent more than Rs. 5 a month to his home. Now after prohibition he invariably remits Rs. 30 per month to his family. A miner of Dhanbad named Manohar Jolha purchased a she-buffalo out of the savings from drink.

9. Unemployment caused and action taken to remove it.—Approximately about 8,800 persons are reported to have been thrown out of employment as a result of prohibition in the districts of Saran, Muzaffarpur and Hazaribagh. No appreciable unemployment was caused in the districts of Manbhum and Ranchi and the persons who were thrown out of employment there have since been engaged elsewhere. It is possible that some of them may be still unemployed but their number must be negligible. The problem was, however, acute in Saran and Hajipur where *tari* business was the principal occupation of the large Pasi community. There about 1,200 persons are reported to have taken up the same profession in the neighbouring wet areas and about 4,800 have taken to other professions such as shops, cultivation, labour, fan and mat-making, ekka-driving vegetable-selling, etc. A number of them have migrated to Bengal and other places. Action was taken to train the Pasis in such skills as would make them fit for earning their livelihood and a grant of Rs. 3,220 was specially sanctioned for this purpose from the discretionary grant of the late Hon'ble Minister of Excise.

Talgur industry appeared to be the best suited to the Pasis and so *talgur* centres were started first at Patna, then at Hajipur and lastly at Telpa in Saran where Pasis were trained in the art of *gur* manufacture from date and palmyra juice. The demonstration was carried on by experts specially appointed for the purpose at the different centres. The Agriculture Department also arranged to impart training in this art separately in Saran and Hazaribagh. Some 260 persons were trained by this Department and about 300 by the Agriculture Department. Two hundred and fifty-three licenses for the manufacture of *gur* from *talras* were granted in Saran and Hajipur up to the 31st March 1940 and the industry is growing day by day. There were, however, instances of abuse of the privilege and a number of unscrupulous Pasis were found misusing the palm juice. The offenders were heavily fined and on repetition, their licenses were cancelled. Besides *talgur* industry, action has been taken to establish the Pasis in spinning, weaving, oil-crushing and bee-keeping. Three centres for training them in these arts have been started at Hajipur and Bithauli in police-station Lalganj in the district of Muzaffarpur.

10. Permits for use of excisable articles.—Sixty permits for the use of sweet *tari* and one for *bhang* were granted on medical certificates in Saran. Eight of the permit holders were found misusing the concession and they were either penalized with heavy composition fees or their permits were cancelled.

11. Offences.—The number of cases against the Excise laws in the prohibition areas went up from 1,207 in 1938-39 to 2,192 in 1939-40. The increase was natural. The long established habit was sure to make it difficult for the addicts to adjust themselves to changed conditions and some of them took recourse to illicit supply of excisable articles from the neighbouring wet areas which presented an easy temptation to them which is chiefly responsible for the abnormal increase in the number of cases. Dhanbad tops the list in this respect. 860 cases were detected in Dhanbad of which 665 related to illicit transport and possession of outstill liquor. The licensees of the wet areas and their employees carried on an organised smuggling in Dhanbad and cases of smuggling in gangs of 10 or more came to light. The smugglers employed carts, taxis and buses for smuggling liquor at dead of night. The principal smugglers actually remained behind the scene and they employed hirelings to carry on their trade in order to evade arrest. Even minor boys, women and infirm persons were engaged with a view to secure the mercy of the court. Several cases of concealment of incriminating articles in open places and of deposit of the contraband in houses rented *benami* were detected. The ingenious methods and the organised manner of smuggling in the industrial area is, however, nothing new for Dhanbad. This area had long been notorious for such unlawful activities. There was also an increase in illicit distillation cases—41 against 4 of 1938-39.

In Hajipur, altogether 87 cases were detected against 6 of the previous year, in Ranchi 387 against 310 and in Hazaribagh 119 against 40. In Saran where the year under review was the second year of prohibition, cases of smuggling of country spirit went down from 45 in 1938-39 to 32 in 1939-40, but there was an increase in illicit distillation cases, viz., 70 against 14 of the previous year. There was also an increase in illicit tapping cases, 284 in 1939-40 against 145 of the preceding year—due to the Satyagraha movement started by the Pasis.

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